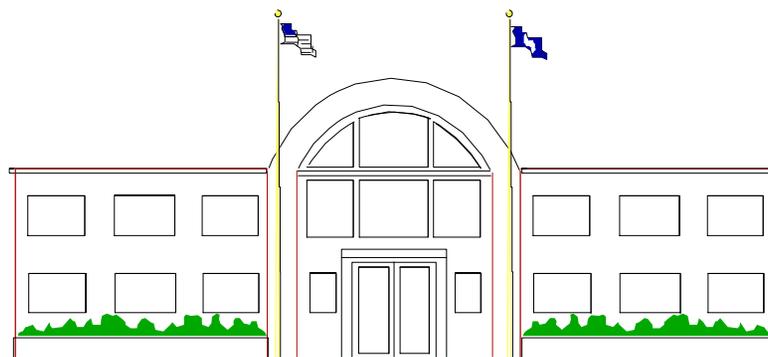


# VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT  
FISCAL YEAR 2001



VIRGINIA DEPARTMENT of TAXATION

**VIRGINIA DEPARTMENT OF TAXATION**

**ANNUAL REPORT**

**FISCAL YEAR 2001**

**Report of the Tax Commissioner to the Governor of the Commonwealth of Virginia**

**The Honorable James S. Gilmore, III, Governor**

**The Honorable John W. Forbes, Secretary of Finance**

**Danny M. Payne, Tax Commissioner**

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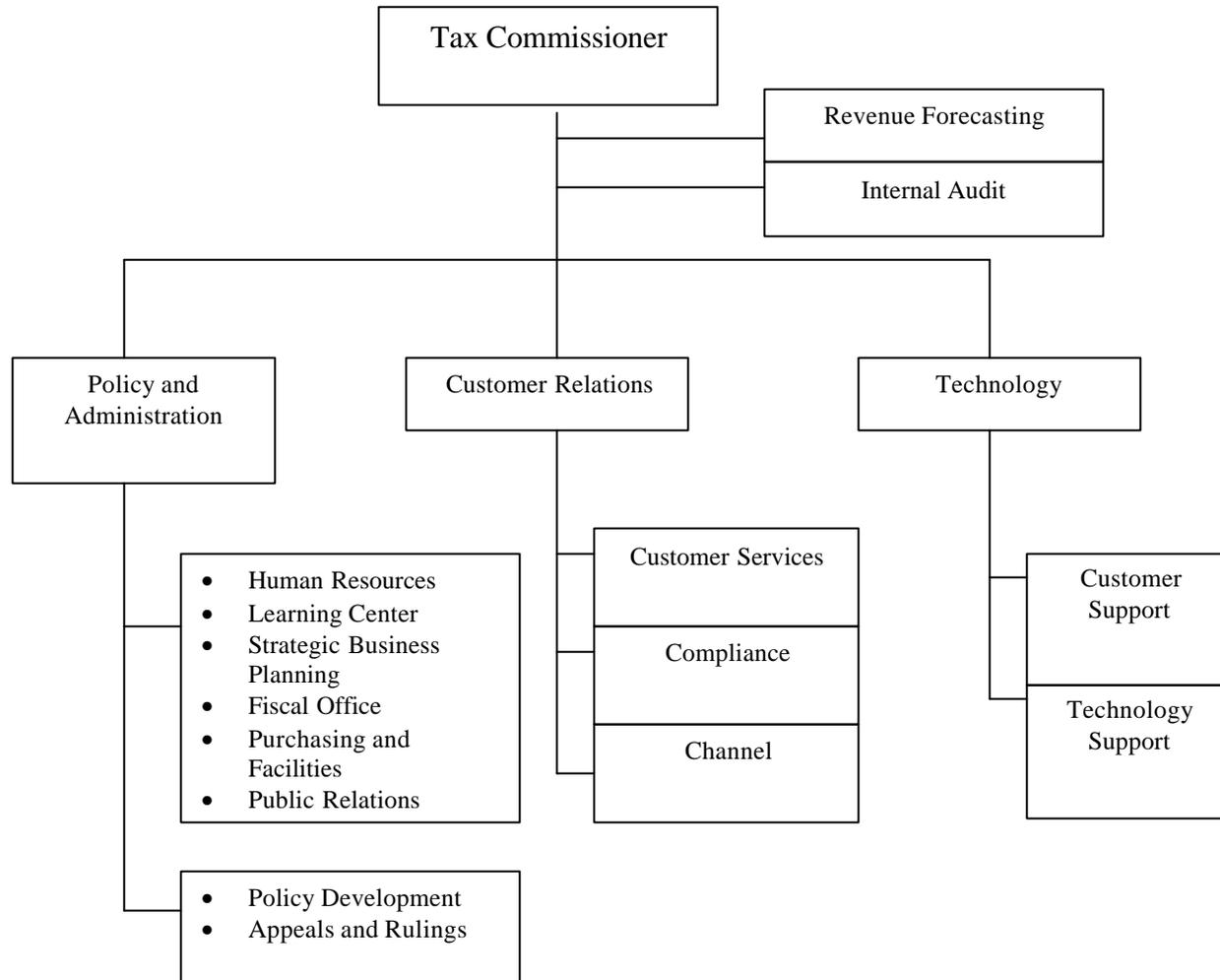
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## VIRGINIA DEPARTMENT OF TAXATION ORGANIZATION CHART

In August 1995, TAX undertook the first comprehensive reorganization of the agency structure to eliminate a layer of management and to more fully consolidate similar activities. This change provided valuable benefits to the organization, enabling the agency to maintain and in some cases improve operations despite a decline in staff. As part of its reengineering process under the unique Public/Private Partnership between Tax and American Management Systems, Inc., a new organizational structure was implemented beginning in July of 2001, which aligned the operational organization of the agency more closely with our customer needs. The following is a high level chart of the organization that went into effect in July.



## **PARTNERSHIP PROGRAM AND TAX ACCOMPLISHMENTS**

TAX is currently in the third year of an engagement with American Management Systems, Inc. (AMS), an international consulting company based in Fairfax, Virginia, to completely reengineer the technology and business processes at TAX. The Partnership Project between TAX and AMS is the largest and most comprehensive of its kind ever conducted, in terms of both cost and scope. A 1993 report by the Joint Legislative Audit Review Commission (JLARC) to the General Assembly of Virginia recommended that the State Tax Accounting and Reporting Systems (STARS) computer system at the Department of Taxation be replaced. As funding was not available for this system replacement, the TAX Leadership Team began analyzing strategic alternatives to address the lack of traditional funding. The States of California and Kansas were pioneering a new “benefits” funding mechanism in partnership with the private sector, and representatives from the department subsequently visited these states to benchmark their projects. After fully investigating the alternatives for replacing the STARS system, the department requested that the legislature allow them to enter into a partnership arrangement with a private company.

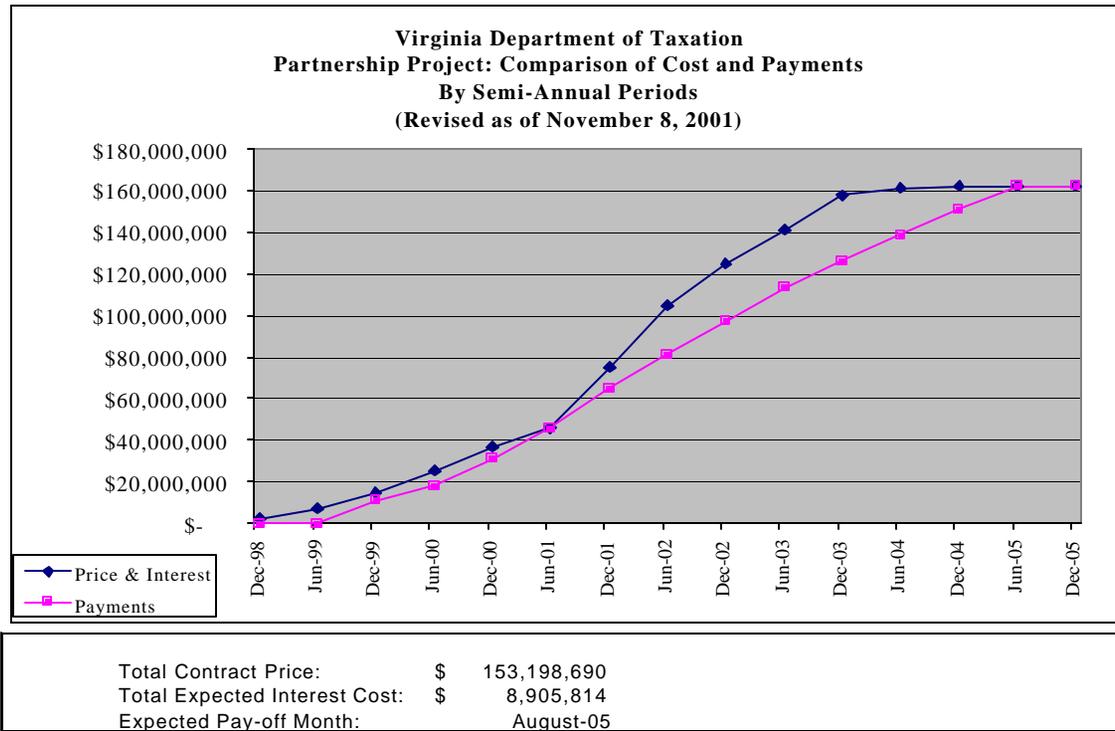
Legislation was passed in 1996, and in July 1998 the Department of Taxation signed a five-year ‘benefits funded’ contract with AMS. Under the contract, AMS is helping to not only replace the core tax accounting system, but also completely reengineer the business processes at the Virginia Department of Taxation.

While contemplating the scope of the project, the Leadership Team considered a wide range of opportunities to enhance operational efficiency and to provide new and better customer services. The Partnership project between TAX and AMS is the largest in scope and size of any self-funded project in the nation, and encompasses not only new technology but also change management and organizational development.

The Virginia Department of Taxation (TAX) is an organization whose primary focus is on service to the customer. In deciding how to proceed with business reengineering, the agency settled on three key tenets that now make up the TAX Vision by which all our operations are evaluated:

- Customer first in everything we do;
- Manage change and organizational development to achieve a culture of high performance;
- Achieve performance that is a benchmark for government and for business.

To take the agency to the next level of performance, TAX leadership realized that not only were there technology issues that needed to be addressed, but fundamentally the focus of the agency had to change from operations to the customer. To evolve the agency into a high performing organization, TAX engaged in the largest public-private partnership ever conducted at a state revenue agency.



***Funding for the Partnership***

The Partnership project does not receive a single dollar of General Fund appropriation, rather it is funded through a process known as ‘benefits funding.’ The concept of benefits funding is simple. AMS provides state of the art hardware, and software and consulting services to improve collections performance and aid in compliance. These new revenues are then used to pay for the rest of the project without the need for any appropriations from the legislature. Once the project is fully paid for, these additional revenues will revert to Virginia’s General Fund. Currently we estimate approximately \$35 million per year in additional compliance revenues will be available to the General Fund once the project is fully completed.

Benefits from Partnership initiatives have well outpaced our original estimates to this point in the project. Through November 2001, the project has generated more than \$69 million in benefits for use in paying the contract and covering additional operational costs for TAX. This is more than \$11 million ahead of our original projections for revenues generated at this point in the project. It is now estimated that because of the better than expected results TAX will save approximately \$8 million in interest charges over the life of the project.

## ***Technology***

Prior to the Partnership project, the most important tool used in providing service to customers was the integrated database system (STARS). This system is responsible for processing over 200,000 online transactions each day, running 200 nightly batch programs, and supporting 3,500 users, 2,600 of which are external to TAX. The STARS system was cutting-edge technology when it was developed in the 1980's, but it is nearing functional obsolescence. The single largest piece of the Partnership contract is the replacement of the STARS system with a new Integrated Revenue Management System (IRMS). In addition to IRMS, the Partnership has developed several first in the nation customer service initiatives that provide alternatives to traditional paper filing, as well as Customer Relationship Management capabilities.

## ***Partnership Accomplishments***

The Department of Taxation has undergone a world of change in the past four years, and has achieved many successes. Since July 1998 when the Partnership contract was signed, TAX has continued normal operations and indeed improved operations while at times more than 100 Tax staff – more than 13% of our total full time staff – have been devoted to project work.

The Partnership has implemented many new tools and technological solutions to our business problems. We have also provided a significant amount of training on the new tools through the Partnership and through management training to help our agency leaders work through the many issues involved with changing the agency.

Some of the key Partnership Successes include:

- Implementing new automated data capture and imaging system
- Developing new customer focused Individual Income Tax Form and Instructions
- Implementing Customer Relationship Management technology
- Developing a new Computer Aided Collections System
- Implementing a new organizational structure to better meet agency goals
- Developing the VATAXOnline suite of Internet applications that includes filing, payment and information services
- Adding a Telefile system for filing simple tax returns over the telephone
- Replacing obsolete manual data entry equipment
- Developing a coordinated compliance planning process
- Implementing the first pilot program telecommuting effort at TAX for field personnel

But Partnership successes are not the only ones TAX has achieved in the past four years. Despite limited resources the operational areas at TAX have maintained their high standard for performance and in many cases continued to improve performance outside of the Partnership.

**Customer Service**

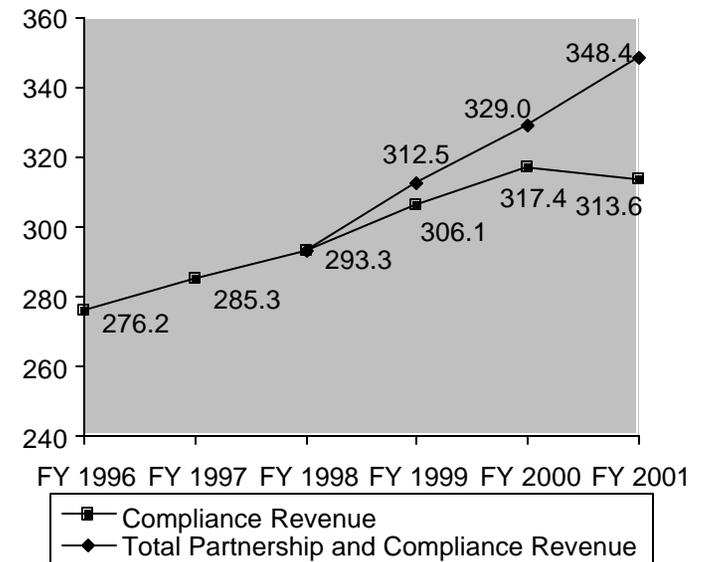
As always, service to our customers is paramount to our agency mission. While customer service extends to every facet of operations at TAX, several key areas where we interface directly with our customers continue to perform up to our high expectations.

- Customer Service representatives answered 535,000 calls in Fiscal Year 2001, up 10.6% from the previous year
- TAX processed 611,000 electronically filed returns in Fiscal Year 2001, up approximately 24% over the same period last year
- TAX processed about 165,000 Telefile returns in Fiscal Year 2001, up from the 58,866 Telefile returns processed during the 2000 Telefile pilot program
- TAX continued to successfully process more than 4 million business and miscellaneous returns per year
- TAX processed approximately 4 million checks in Fiscal Year 2001, totaling more than \$5 billion in revenues
- During Fiscal Year 2001 Payments made by EFT grew from \$5.1 billion to more than \$5.5 billion, and the number of EFT participants grew by 45% to more than 165,000

**Compliance Activities**

The agency goal remains encouraging voluntary compliance while minimizing the intrusion and burden on taxpayers. To this end, several of the key Partnership initiatives described above provide tools and processes to effectively monitor compliance with tax laws with the least possible amount of disruption to the conduct of business in Virginia. With our goals in mind, TAX remains dedicated to ensuring that every taxpayer in the Commonwealth is in compliance with the existing tax laws.

- In Fiscal Year 2001 compliance revenues totaled \$313.6 million in revenue, \$7.6 million above the forecast
- May 2001 was the highest compliance revenue month on record at TAX, with \$34.9 million collected.



### *Court Debt*

In addition to these efforts, TAX is assigned the responsibility of providing collection services, on request, for delinquent court fines and fees. This program continues to grow, with 79% of all Virginia's Courts using TAX as a resource for collecting their debts. In Fiscal Year 2001 the Court Debt Collections Office increased collections by 8% over Fiscal Year 2000, and has posted to the Courts more than \$100 Million since it began in 1995.

### *Debt Set Off*

The Debt Set-Off Collection Program matched more than 275,000 claims resulting in collections in excess of \$25 million in Fiscal Year 2001.

### *Key Legislative Initiatives*

#### *Car Tax*

TAX helped successfully craft the legislation and administer the Personal Property Tax Relief Act.

#### *Food Tax*

Working with industry and local government officials, TAX developed regulations and administrative rules for implementing the sales tax reduction of food program.

#### *Electricity and Natural Gas Deregulation*

TAX staff helped develop and implement a completely new system of taxation for the deregulated electricity and natural gas industries.

#### *Local Tangible Personal Property*

In addition to assuming administrative appeals for local BPOL taxes, TAX has instituted a program to hear administrative appeals for local business tangible personal property tax appeals.

#### *Compensation Reform*

TAX human resources staff participated in the development of the Commonwealth's new compensation system, and it has been successfully implemented throughout the agency.

#### *Small Purchase Credit Card*

TAX implemented a small purchase credit card program that allows certain managers to make small purchases on a TAX credit card, providing both time and costs savings to the agency.

#### *Electronic Transmittal of Fiscal Impact Statement*

TAX was a leader in developing a process to electronically submit legislative documents to the General Assembly and make them available to the public online, greatly reducing the amount of paper associated with the legislative session and bringing a greater degree of transparency to the workings of the government.

## TAX AWARDS

The Department of Taxation and the Partnership have been recognized as industry leaders and as a model of effective government administration by several national organizations during 2001.

➤ *Semifinalist - Innovations in Government Award – John F. Kennedy School of Government at Harvard University*

This prestigious award endowed by the Ford Foundation is given to projects that provide innovative solutions to problems facing government and have the potential to be successfully replicated by others.

➤ *NASCIO Outstanding Achievement Award*

This award is given annually by the National Association of State Chief Information Officers to those programs and systems that have created cost effective, innovative solutions in the operation of state government.

➤ *The Council of State Governments Eagle E-Government Award of Excellence*

This award was given to recognize the Department of Taxation website and Internet services as one of the best executive Branch websites in all of state government across the nation.

➤ *Federation of Tax Administrators Award for Management and Organization*

This award is given to a program that demonstrates excellence in the effective use of resources in meeting the diverse mission of a state tax agency.

➤ *E-Government Solutions Explorer Award*

This award is given to programs that show innovation in the development of electronic government services.

➤ *William R. Snodgrass Distinguished Leadership Award*

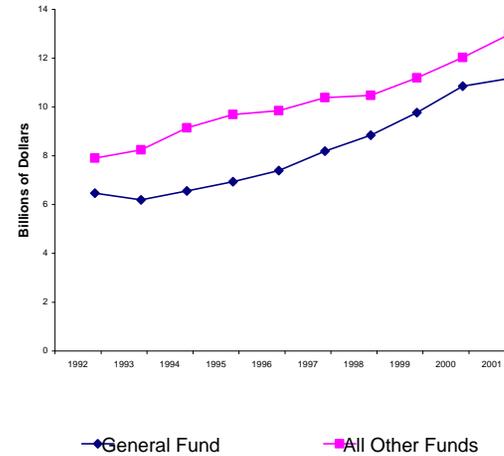
This award from the Association of Government Accountants was presented to the Tax Commissioner, Danny M. Payne for distinguished leadership in the public sector.

**Net Revenue Collections**

	FY 2000	FY 2001	2001/2000 Yr/Yr % Chg
<b>By the Commonwealth of Virginia</b>			
General Fund	\$10,820,924,000	\$11,134,476,000	2.90%
All Other Funds	11,994,239,000	12,929,453,000	7.80%
<b>Total Commonwealth Collections</b>	<b>\$22,815,163,000</b>	<b>\$24,063,929,000</b>	<b>5.47%</b>
<b>By the Department of Taxation*</b>			
General Fund	\$9,932,026,000	\$10,049,367,000	1.18%
All Other Funds	407,726,000	428,040,000	4.98%
<b>Total Department Collections</b>	<b>\$10,339,752,000</b>	<b>\$10,477,407,000</b>	<b>1.33%</b>
<b>By Other Agencies</b>			
General Fund	\$888,898,000	\$1,085,109,000	22.07%
All Other Funds	11,586,513,000	12,501,413,000	7.90%
<b>Total from Other Agencies</b>	<b>\$12,475,411,000</b>	<b>\$13,586,522,000</b>	<b>8.91%</b>

\* Includes various miscellaneous taxes.  
Note: Fiscal Year runs July 1 through June 30.

**Commonwealth of Virginia  
Net Revenue Collections by Fiscal Year**

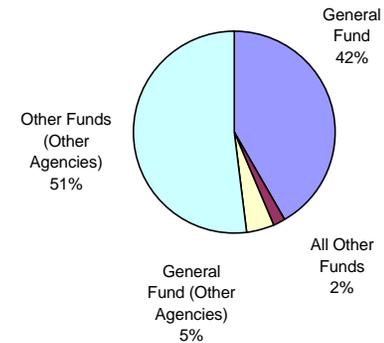


**Department of Taxation General Fund Expenditures**

Budget Programs	FY 2000 Expenditures	FY 2001 Expenditures
Revenue Administrative Services	\$37,092,515	\$44,438,363
Research Services	865,905	899,224
Tax Value Assistance to Localities	582,393	845,572
Administrative and Support Services	18,110,959	18,826,328
<b>Total</b>	<b>\$56,651,772</b>	<b>\$65,009,487</b>
<b>Cost per \$100 of collections</b>	<b>\$0.55</b>	<b>\$0.62</b>

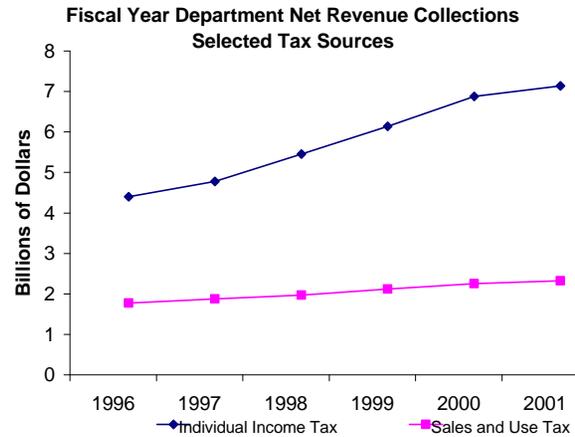
The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2000 expenditures on behalf of SLEAC were \$53,500. FY 2001 expenditures on behalf of SLEAC were \$52,000. Also excluded are expenditures for the Federal Retirees Settlement Program.

**Revenue Collections by the Commonwealth  
of Virginia, FY 2001**

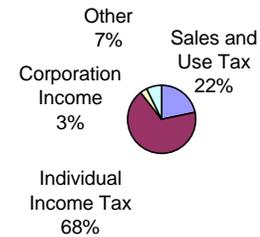


**Net Revenue Collections After Refunds by Tax Subject  
Taxes Administered by the Department of Taxation**

Revenues	FY 2000	FY 2001	2001/2000 Yr/Yr % Chg
<b>General Fund (GF) Revenues</b>			
Bank franchise (state share)	\$12,304,000	\$4,624,000	-62.42%
Corporation income	565,909,000	363,757,000	-35.72%
Individual income*	6,828,906,000	7,087,017,000	3.78%
Estate (inheritance, gift, and estate)	150,121,000	126,839,000	-15.51%
Recordation and deeds of conveyance	141,332,000	162,533,000	15.00%
Suits, wills and administration	4,957,000	5,089,000	2.66%
State sales, use, and vending (GF part)	2,201,533,000	2,272,954,000	3.24%
Tobacco products	15,208,000	15,074,000	-0.88%
Watercraft sales and use	5,409,000	5,847,000	8.10%
Railroad companies	1,420,000	4,966,000	249.72%
Car line companies	4,927,000	667,000	-86.46%
<b>Total Department GF Revenues</b>	<b>\$9,932,026,000</b>	<b>\$10,049,367,000</b>	<b>1.18%</b>
<b>All Other Funds Revenues</b>			
Aircraft sales and use	\$4,083,000	\$3,401,000	-16.70%
Egg excise	160,000	148,000	-7.50%
Forest products	1,906,000	1,711,000	-10.23%
Peanut excise	317,000	300,000	-5.36%
Soybeans	279,000	324,000	16.13%
Transportation sales tax (SF part)	372,473,000	387,637,000	4.07%
Misc. Revenues (Transp. District)	94,000	65,000	-30.85%
Tire tax	2,640,000	2,645,000	0.19%
Sales tax on fuel	24,431,000	30,359,000	24.26%
Corn excise	176,000	275,000	56.25%
Small grains tax	162,000	131,000	-19.14%
Sheep	25,000	23,000	-8.00%
Litter tax	770,000	743,000	-3.51%
Soft drink excise	110,000	138,000	25.45%
Cotton	100,000	140,000	40.00%
<b>Total Department Other Fund Revenues</b>	<b>\$407,726,000</b>	<b>\$428,040,000</b>	<b>4.98%</b>
<b>Aggregate (All Funds)</b>	<b>\$10,339,752,000</b>	<b>\$10,477,407,000</b>	<b>1.33%</b>



**Collection of Revenues Administred by  
the Department, FY 2001**



\*Individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.

The recordation tax revenues are earmarked to fund a distribution to localities and to rebuild Route 58.

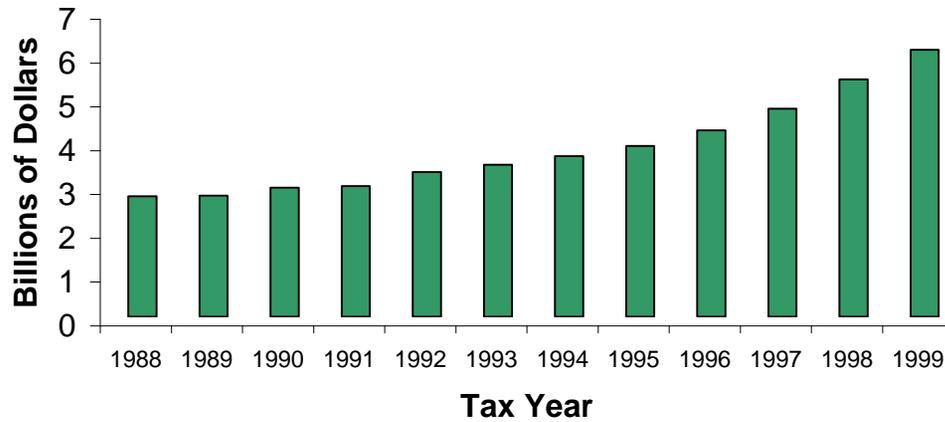
Note that these revenues do not include the local sales tax, and interest and penalties collected.

Figures may not sum to totals because of rounding.

**Table 1.1**  
**Individual Income Tax Liability**

<b>Taxable Year</b>	<b>Amount</b>
1988	\$2,745,389,402
1989	2,761,909,448
1990	2,940,613,060
1991	2,979,396,790
1992	3,301,358,532
1993	3,469,210,307
1994	3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353
1998	5,414,155,539
1999	6,091,217,783

**Individual Income Tax Liability**



**Table 1.2****Virginia Adjusted Gross Income, Total Exemptions, Total Taxable Income, Total Tax Liability, Average Tax Rate, and Total Deductions  
Taxable Year 1999**

Adjusted Gross Income Classes	Total Adjusted Gross Income	Exemptions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)
<u>Dollars</u>								
0 to 999	\$22,683,242	\$251,075,110	\$2,748,093	\$63,300	2.30%	\$33,171,799	\$447,330,445	\$480,502,244
1,000 to 1,999	91,898,766	59,256,544	6,452,303	129,104	2.00%	6,060,690	145,998,056	152,058,746
2,000 to 2,999	166,385,394	67,103,602	8,773,225	175,515	2.00%	6,861,740	167,604,521	174,466,261
3,000 to 3,999	232,702,127	69,172,726	10,716,262	218,068	2.03%	6,749,126	172,930,902	179,680,028
4,000 to 4,999	292,142,545	70,527,635	15,490,155	331,516	2.14%	8,331,405	171,486,626	179,818,031
5,000 to 5,999	351,642,532	71,770,813	105,035,395	2,205,928	2.10%	21,738,222	172,088,101	193,826,323
6,000 to 6,999	394,441,250	71,697,600	144,589,970	3,100,941	2.14%	26,908,561	165,786,405	192,694,966
7,000 to 7,999	436,685,391	71,502,796	182,561,793	4,186,084	2.29%	28,099,508	160,748,670	188,848,178
8,000 to 8,999	473,136,282	71,122,934	224,229,048	5,505,941	2.46%	40,079,438	152,503,129	192,582,567
9,000 to 9,999	519,600,654	73,519,039	264,980,265	7,144,286	2.70%	44,284,765	151,071,861	195,356,626
10,000 to 10,999	561,205,841	72,179,161	306,662,754	9,071,142	2.96%	47,737,857	147,477,257	195,215,114
11,000 to 11,999	606,967,104	73,240,975	347,925,238	11,026,388	3.17%	49,895,078	146,394,227	196,289,305
12,000 to 12,999	658,746,981	73,790,813	394,102,197	13,190,252	3.35%	53,419,627	147,032,250	200,451,877
13,000 to 13,999	703,127,128	73,445,560	436,520,434	15,275,431	3.50%	244,359,704	144,756,573	389,116,277
14,000 to 14,999	750,046,679	73,389,397	480,610,852	17,447,001	3.63%	58,501,058	143,930,564	202,431,622
15,000 to 19,999	4,271,877,424	356,208,162	2,919,148,346	113,773,201	3.90%	407,588,190	674,736,949	1,082,325,139
20,000 to 24,999	4,888,335,128	326,370,787	3,559,345,762	149,560,670	4.20%	425,095,258	575,568,981	1,000,664,239
25,000 to 29,999	5,131,341,085	287,112,964	3,867,459,019	172,056,082	4.45%	509,765,114	461,492,359	971,257,473
30,000 to 34,999	5,263,440,215	259,771,471	4,045,677,599	186,394,333	4.61%	625,120,447	371,480,839	996,601,286
35,000 to 39,999	5,312,192,277	241,559,149	4,135,388,176	194,628,415	4.71%	623,384,200	302,636,585	926,020,785
40,000 to 44,999	5,323,221,547	225,817,950	4,179,258,445	199,496,352	4.77%	951,267,776	244,577,318	1,195,845,094
45,000 to 49,999	5,217,970,094	209,388,047	4,127,796,304	199,264,077	4.83%	677,494,168	190,637,992	868,132,160
50,000 to 74,999	24,025,690,893	818,446,798	19,359,228,922	962,725,621	4.97%	3,316,332,175	458,343,765	3,774,675,940
75,000 to 99,999	17,366,765,713	457,715,325	14,256,844,883	736,332,099	5.16%	2,506,904,323	98,237,134	2,605,141,457
100,000 and Over	62,671,537,351	645,959,406	55,719,792,837	3,087,916,036	5.54%	6,238,216,266	44,486,925	6,282,703,191
<b>TOTALS</b>	<b>\$145,733,783,643</b>	<b>\$5,071,144,764</b>	<b>\$119,101,338,277</b>	<b>\$6,091,217,783</b>	<b>5.11%</b>	<b>\$16,957,366,495</b>	<b>\$6,059,338,434</b>	<b>\$23,016,704,929</b>

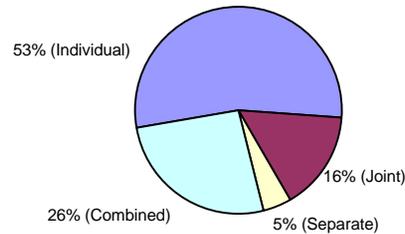
The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for income \$5,001 to \$17,000; and 5.75% for income over \$17,000.

All revenue is deposited to the state General Fund.

Average tax rate is the total tax liability divided by the total taxable income.

**Table 1.3**  
**Number and Class of Returns by Virginia Adjusted Gross Income Class**  
**Taxable Year 1999**

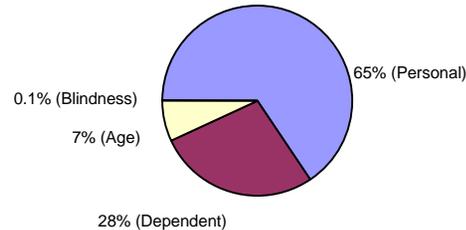
**Classes of Income Tax Returns**  
**Taxable Year 1999**



Adjusted Gross Income Classes		Individual Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns	Total Number of Returns
<u>Dollars</u>						
999 and	Below	81,387	60,117	8,441	3,078	153,023
1,000 to	1,999	51,004	6,084	3,280	506	60,874
2,000 to	2,999	56,498	6,129	3,349	550	66,526
3,000 to	3,999	56,335	6,154	3,474	577	66,540
4,000 to	4,999	54,514	6,307	3,472	673	64,966
5,000 to	5,999	53,567	6,243	3,466	729	64,005
6,000 to	6,999	50,002	6,558	3,362	810	60,732
7,000 to	7,999	47,513	6,704	3,208	855	58,280
8,000 to	8,999	44,519	6,811	3,207	1,149	55,686
9,000 to	9,999	42,900	7,246	3,162	1,409	54,717
10,000 to	10,999	41,691	7,009	3,154	1,617	53,471
11,000 to	11,999	40,808	6,849	3,186	1,952	52,795
12,000 to	12,999	40,369	6,916	3,169	2,254	52,708
13,000 to	13,999	39,629	6,887	3,247	2,330	52,093
14,000 to	14,999	39,100	6,834	3,270	2,531	51,735
15,000 to	19,999	179,475	32,962	15,921	16,458	244,816
20,000 to	24,999	150,432	30,688	14,691	22,049	217,860
25,000 to	29,999	120,246	27,293	12,123	27,350	187,012
30,000 to	34,999	95,199	24,650	9,318	33,073	162,240
35,000 to	39,999	73,674	22,322	6,848	39,026	141,870
40,000 to	44,999	56,604	19,804	5,071	43,930	125,409
45,000 to	49,999	42,247	17,317	3,830	46,585	109,979
50,000 to	74,999	105,622	61,684	9,081	215,784	392,171
75,000 to	99,999	34,246	32,968	2,941	131,697	201,852
100,000 and	Over	31,873	48,326	3,257	190,023	273,479
<b>TOTALS</b>		<b>1,629,454</b>	<b>470,862</b>	<b>137,528</b>	<b>786,995</b>	<b>3,024,839</b>

**Table 1.4**  
**Number and Class of Exemptions by Virginia Adjusted Gross Income Class**  
**Taxable Year 1999**

**Classes of Income Tax Returns**  
**Taxable Year 1999**



Adjusted Gross Income Classes		Total Number Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
<u>Dollars</u>							
999 and	Below	153,023	217,010	13,002	123,727	1,429	355,168
1,000 to	1,999	60,874	67,717	7,733	9,871	147	85,468
2,000 to	2,999	66,526	73,448	10,704	9,771	159	94,082
3,000 to	3,999	66,540	73,481	12,598	9,369	160	95,608
4,000 to	4,999	64,966	72,141	14,882	9,255	169	96,447
5,000 to	5,999	64,005	71,136	16,761	9,243	190	97,330
6,000 to	6,999	60,732	68,286	18,640	9,103	165	96,194
7,000 to	7,999	58,280	65,968	20,478	8,852	154	95,452
8,000 to	8,999	55,686	63,778	22,163	8,412	167	94,520
9,000 to	9,999	54,717	63,489	25,228	8,256	204	97,177
10,000 to	10,999	53,471	62,197	24,952	7,778	183	95,110
11,000 to	11,999	52,795	61,713	26,556	7,544	192	96,005
12,000 to	12,999	52,708	61,975	26,710	7,416	144	96,245
13,000 to	13,999	52,093	61,391	27,153	6,875	137	95,556
14,000 to	14,999	51,735	61,176	27,464	6,526	158	95,324
15,000 to	19,999	244,816	294,610	135,010	29,618	695	459,933
20,000 to	24,999	217,860	270,926	123,280	23,988	607	418,801
25,000 to	29,999	187,012	241,912	104,851	19,964	483	367,210
30,000 to	34,999	162,240	220,183	93,800	16,745	400	331,128
35,000 to	39,999	141,870	203,398	89,216	14,190	343	307,147
40,000 to	44,999	125,409	189,297	85,147	11,903	308	286,655
45,000 to	49,999	109,979	174,011	80,688	10,378	264	265,341
50,000 to	74,999	392,171	670,020	329,305	33,421	863	1,033,609
75,000 to	99,999	201,852	366,623	192,851	16,987	435	576,896
100,000 and	Over	273,479	511,954	270,600	31,574	555	814,683
<b>TOTALS</b>		<b>3,024,839</b>	<b>4,287,840</b>	<b>1,799,772</b>	<b>450,766</b>	<b>8,711</b>	<b>6,547,089</b>

**Table 1.5**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 1999**

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$4,934,058	\$14,183,437	\$23,150,744	\$32,625,439	\$24,299,506	\$22,396,960	\$40,655,842	\$34,508,495	\$63,738,553	\$32,012,240	\$62,881,845	\$355,387,119
Albemarle	7,654,911	19,728,020	28,747,004	40,503,709	47,961,126	49,920,497	108,042,686	109,060,139	266,856,231	222,825,058	1,169,480,484	2,070,779,865
Alleghany	1,379,445	3,681,792	6,304,110	7,303,965	8,576,847	8,323,849	18,855,632	23,247,206	53,583,728	27,228,653	47,002,555	205,487,782
Amelia	1,152,819	3,414,829	5,594,077	7,300,724	9,291,040	9,291,127	17,151,360	17,903,141	41,697,695	18,627,908	23,023,784	154,448,504
Amherst	3,271,387	9,541,266	14,074,296	21,787,975	23,341,773	23,524,675	48,360,083	49,800,420	105,862,589	45,728,393	49,628,870	394,921,727
Appomattox	1,720,773	4,532,193	6,705,400	10,009,071	11,836,626	11,661,976	21,048,363	20,058,482	46,241,159	19,232,804	20,576,426	173,623,273
Arlington	15,787,417	52,726,898	88,350,758	121,934,621	145,026,746	179,754,221	417,807,970	419,406,411	891,499,088	719,094,480	3,387,014,294	6,438,402,904
Augusta	6,991,021	18,701,965	28,697,715	38,779,046	49,506,044	54,169,616	109,883,550	121,886,912	270,870,106	129,322,134	192,468,367	1,021,276,476
Bath	606,746	1,408,362	2,802,023	4,533,714	5,431,826	4,887,436	8,949,076	9,327,232	14,707,956	6,871,205	24,188,625	83,714,201
Bedford	6,183,794	15,759,056	24,401,030	35,461,889	42,040,134	45,118,921	92,926,100	107,291,083	241,343,710	149,827,968	304,387,278	1,064,740,963
Bland	648,790	1,757,540	2,663,688	3,947,983	5,100,200	5,447,764	9,331,584	10,874,109	20,794,810	6,473,325	19,810,216	86,850,009
Botetourt	3,120,783	8,208,986	11,910,414	17,357,085	18,885,067	20,346,234	43,459,302	51,129,594	138,608,658	84,459,760	161,115,884	558,601,767
Brunswick	1,991,797	6,002,653	11,018,162	12,658,866	16,837,577	14,384,113	22,574,679	18,427,433	31,227,205	12,120,673	21,638,257	168,881,415
Buchanan	2,981,156	8,561,665	12,751,219	14,513,868	15,418,358	15,903,706	31,916,186	31,621,781	44,584,166	15,991,875	35,156,953	229,400,933
Buckingham	1,420,549	4,481,433	7,685,355	10,177,974	14,832,989	12,455,993	18,933,361	15,316,662	29,215,622	12,313,190	25,852,140	152,685,268
Campbell	5,599,142	15,237,066	23,838,472	35,418,108	41,305,031	43,149,497	79,250,516	80,000,142	183,549,657	91,157,651	110,652,962	709,158,244
Caroline	2,445,886	7,210,407	11,574,232	15,989,461	19,243,741	19,329,713	36,567,729	34,926,046	73,664,846	39,093,024	44,368,765	304,413,850
Carroll	3,215,204	8,912,618	15,474,668	22,012,455	22,003,537	21,260,250	48,327,499	46,350,960	64,870,761	18,242,141	33,081,584	303,751,677
Charles City	775,009	1,950,400	3,849,873	6,198,622	6,022,366	6,544,574	11,867,112	11,339,386	23,944,069	15,613,832	34,384,502	122,489,745
Charlotte	1,309,415	4,148,268	7,644,242	9,947,518	11,233,657	9,560,705	16,128,573	14,365,296	27,298,235	9,367,534	12,195,618	123,199,061
Chesterfield	28,664,261	63,903,917	86,472,370	113,638,976	146,578,189	173,145,881	382,192,693	415,749,439	1,175,804,467	930,514,441	2,120,559,572	5,637,224,206
Clarke	1,285,812	3,379,036	4,845,466	7,064,915	8,797,037	9,281,158	18,070,452	20,619,918	46,084,945	40,474,999	116,048,700	275,952,438
Craig	494,608	1,322,739	2,118,848	3,096,514	3,816,547	4,185,381	9,699,820	8,924,733	18,992,752	4,885,958	8,421,446	65,959,346
Culpeper	3,598,290	9,488,204	15,030,895	20,738,441	23,488,433	24,933,232	50,950,057	50,249,469	120,065,372	82,770,677	135,485,067	536,798,137
Cumberland	895,901	2,827,243	4,904,159	6,695,262	7,919,039	6,477,208	12,912,689	10,831,268	21,616,502	8,575,600	13,353,968	97,008,839
Dickenson	1,726,333	4,872,174	8,031,064	9,156,780	10,755,640	9,387,253	20,807,185	18,290,010	27,205,528	8,766,742	12,476,424	131,475,133
Dinwiddie	2,221,573	6,969,946	11,487,460	16,561,492	19,156,447	21,200,464	37,809,951	39,807,384	87,020,171	42,183,393	48,553,961	332,972,242
Essex	1,099,311	3,686,219	6,458,339	8,021,044	9,691,028	9,277,926	14,342,473	13,987,679	27,496,410	15,365,043	28,167,058	137,592,530
Fairfax	93,202,481	236,738,504	328,703,319	426,930,520	523,669,583	605,372,217	1,425,941,064	1,503,332,048	3,802,695,172	3,722,252,648	23,903,268,775	36,572,106,331
Fauquier	5,461,568	13,365,893	18,890,177	25,397,676	30,493,319	32,808,524	78,188,170	81,726,474	232,653,479	211,091,797	802,547,773	1,532,624,850

**Table 1.5 continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 1999**

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Floyd	\$1,404,832	\$4,566,351	\$6,854,560	\$8,891,621	\$10,786,762	\$10,547,019	\$23,752,254	\$23,382,742	\$41,540,967	\$13,640,305	\$20,526,941	\$165,894,354
Fluvanna	1,764,280	4,927,718	7,281,946	11,265,359	14,115,494	15,361,466	30,073,827	33,219,513	78,148,131	39,227,575	53,804,313	289,189,622
Franklin	5,251,949	13,882,755	23,963,475	34,298,285	42,927,598	42,491,719	73,494,556	78,077,535	147,141,219	70,763,870	161,603,282	693,896,243
Frederick	6,823,184	17,008,811	24,157,957	34,068,681	43,066,834	48,119,114	101,421,172	109,844,844	257,077,855	141,229,586	259,712,487	1,042,530,525
Giles	1,898,049	5,176,061	8,206,151	11,615,452	12,508,161	14,623,185	32,313,246	27,790,427	55,846,217	20,792,050	26,928,980	217,697,979
Gloucester	4,120,065	10,907,071	17,009,012	19,894,546	23,165,111	22,647,351	51,999,340	55,885,971	124,978,586	67,909,363	110,733,123	509,249,539
Goochland	1,591,542	4,328,015	6,509,562	8,901,597	10,874,638	11,269,340	22,355,193	23,601,823	66,191,372	48,045,152	394,860,482	598,528,716
Grayson	1,894,661	5,353,497	9,886,563	14,421,582	14,643,721	14,231,735	29,925,651	26,181,318	34,542,361	9,525,096	22,890,945	183,497,130
Greene	1,361,978	3,945,743	6,260,941	9,628,784	11,354,811	12,021,178	25,658,189	28,506,219	64,692,001	29,095,709	32,961,623	225,487,176
Greensville	1,436,768	4,099,976	7,281,388	8,637,249	11,998,468	9,882,268	16,241,282	12,904,353	23,666,161	8,208,853	11,299,935	115,656,701
Halifax	4,298,661	12,361,297	19,988,671	31,725,128	32,496,263	30,004,334	52,120,616	50,516,741	94,246,417	37,959,247	59,926,227	425,643,602
Hanover	9,323,768	19,682,868	28,093,615	39,058,955	47,042,807	54,926,082	114,973,994	123,536,284	412,640,521	361,895,994	875,567,729	2,086,742,617
Henrico	27,451,527	70,229,110	107,687,759	150,809,150	196,200,856	230,290,026	466,531,867	439,581,141	1,011,361,960	777,746,546	2,537,382,719	6,015,272,661
Henry	7,374,377	20,495,449	37,172,605	57,671,451	58,734,709	51,072,322	93,485,689	87,526,981	153,121,923	55,945,473	140,479,601	763,080,580
Highland	243,125	911,607	1,489,417	2,011,502	1,585,549	1,915,431	3,876,413	3,400,325	5,841,277	2,269,561	7,066,839	30,611,046
Isle of Wight	3,275,974	8,545,650	12,855,116	19,098,294	23,620,732	18,717,213	43,253,454	45,744,466	126,305,878	80,973,728	118,944,754	501,335,259
James City	6,175,603	14,946,063	22,129,858	26,661,960	29,935,547	29,267,166	65,580,632	74,170,604	189,529,770	158,965,225	609,336,672	1,226,699,100
King and Queen	769,015	1,828,371	3,774,221	4,286,012	5,195,278	5,309,247	10,437,422	10,132,435	18,386,967	11,108,863	13,003,145	84,230,976
King George	1,786,180	4,657,935	6,634,323	9,059,816	10,818,380	10,376,944	21,308,051	25,000,225	65,312,978	46,247,622	91,972,768	293,175,222
King William	1,269,310	3,304,104	5,732,620	7,443,719	8,874,772	10,188,716	19,740,723	22,445,144	61,273,807	35,811,588	44,616,486	220,700,989
Lancaster	1,618,956	4,588,329	7,230,712	8,312,930	8,477,287	8,069,905	14,727,529	14,052,621	29,428,746	20,925,972	96,131,554	213,564,541
Lee	2,635,664	7,708,432	11,884,430	14,475,230	13,654,328	14,649,655	26,767,012	22,909,752	37,419,483	13,087,728	22,210,645	187,402,359
Loudoun	13,822,745	30,728,284	43,069,978	57,330,495	75,830,289	87,084,915	220,837,048	251,935,322	734,441,547	821,778,103	3,598,440,797	5,935,299,523
Louisa	2,586,978	7,312,811	11,867,298	17,001,378	19,949,404	20,986,407	40,019,291	39,602,643	88,701,568	48,159,325	63,375,152	359,562,255
Lunenburg	1,321,050	4,232,356	8,281,918	8,598,187	10,065,888	8,707,434	14,844,319	12,455,407	25,633,807	9,541,515	23,220,286	126,902,167
Madison	1,427,585	3,660,195	5,844,850	8,198,271	9,652,619	10,223,574	19,275,277	20,054,028	41,920,306	20,863,323	53,017,810	194,137,838
Mathews	1,051,020	2,437,406	4,036,505	5,583,853	5,793,168	6,252,770	13,463,991	13,855,835	29,476,787	17,031,156	48,003,011	146,985,502
Mecklenburg	3,929,913	11,558,114	21,493,061	30,257,984	30,808,909	23,224,632	41,513,757	40,102,300	71,829,056	29,952,865	76,193,738	380,864,329
Middlesex	1,157,978	3,192,330	5,194,995	6,230,167	6,591,300	7,314,263	13,799,629	13,171,026	29,104,485	15,761,810	45,187,375	146,705,358
Montgomery	9,543,881	25,741,726	37,967,425	47,011,628	47,940,598	51,435,478	101,267,761	101,152,679	217,831,370	131,278,906	287,382,531	1,058,553,983

**Table 1.5 continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 1999**

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Nelson	\$1,494,217	\$4,541,698	\$7,144,852	\$10,421,593	\$11,869,680	\$11,361,299	\$21,908,205	\$21,102,851	\$42,392,783	\$24,095,569	\$61,920,369	\$218,253,116
New Kent	1,220,751	3,164,852	4,711,193	6,572,542	8,182,506	9,759,013	19,130,182	22,602,857	70,982,805	49,538,219	62,181,246	258,046,166
Northampton	1,968,014	5,579,652	8,693,799	10,566,432	9,315,991	8,466,002	13,922,366	12,246,209	20,731,299	9,521,806	41,036,759	142,048,329
Northumberland	1,437,708	4,528,926	6,365,483	7,375,712	9,259,124	8,920,071	16,371,134	16,343,664	32,194,398	17,359,735	63,873,392	184,029,347
Nottoway	1,891,981	5,335,184	9,053,376	10,037,812	11,922,706	8,964,804	18,914,519	18,171,398	33,273,130	16,557,597	24,006,346	158,128,853
Orange	2,776,264	7,721,519	12,493,679	18,074,633	20,982,221	21,057,671	42,134,172	43,873,435	94,527,462	47,176,063	126,011,433	436,828,552
Page	2,709,018	7,863,023	13,446,364	19,635,570	20,911,329	19,868,813	37,625,834	41,181,003	58,086,842	23,826,207	35,132,254	280,286,257
Patrick	1,872,345	5,149,460	9,497,690	15,309,326	16,962,398	15,914,373	29,098,155	30,029,421	39,761,871	13,749,931	26,862,945	204,207,915
Pittsylvania	6,974,021	19,873,550	33,527,592	48,267,157	57,605,350	50,033,761	99,175,552	106,787,836	210,081,852	86,827,474	111,100,978	830,255,123
Powhatan	1,882,582	4,432,043	6,489,970	9,010,710	12,308,364	13,695,943	32,215,372	33,954,074	100,061,640	73,229,558	122,150,594	409,430,850
Prince Edward	1,977,034	5,980,971	10,121,594	12,628,735	13,591,698	11,178,695	21,232,566	18,900,336	34,490,206	20,377,939	41,144,129	191,623,903
Prince George	3,179,008	8,369,877	10,816,827	14,700,212	16,749,722	17,562,472	31,851,976	40,404,498	114,218,581	84,084,224	119,070,784	461,008,181
Prince William	27,692,641	67,995,991	94,425,219	120,042,553	152,006,143	182,499,675	423,843,457	439,100,958	1,130,004,818	1,030,812,942	2,015,703,278	5,684,127,675
Pulaski	3,776,288	11,435,027	18,140,019	25,635,095	25,733,466	25,784,840	62,248,636	61,997,811	123,312,861	46,758,761	64,762,634	469,585,438
Rappahannock	760,697	1,987,446	3,406,316	4,621,805	5,381,382	6,055,653	10,489,718	12,091,470	26,770,062	18,385,770	67,798,869	157,749,188
Richmond	1,063,690	3,014,968	4,348,249	5,251,631	6,274,558	6,623,840	11,473,270	10,009,691	22,510,452	9,501,680	18,914,662	98,986,691
Roanoke	10,386,314	23,799,375	33,621,990	49,515,694	58,785,419	60,706,080	129,603,162	149,209,488	386,343,283	256,511,951	643,554,416	1,802,037,172
Rockbridge	2,329,402	6,247,642	11,032,550	14,703,469	17,375,593	16,763,184	31,295,461	34,646,200	58,206,146	28,121,243	65,104,916	285,825,806
Rockingham	7,217,902	20,380,867	31,850,792	48,134,919	57,074,882	57,048,987	120,586,422	123,714,500	240,705,985	118,344,481	232,957,923	1,058,017,660
Russell	3,246,599	9,478,188	15,047,946	19,080,156	22,458,445	20,513,396	40,938,219	38,778,525	59,681,861	23,875,995	30,133,312	283,232,642
Scott	2,335,735	7,087,213	11,376,846	14,497,688	16,037,070	15,947,522	38,526,724	34,786,610	51,401,088	16,677,036	30,141,071	238,814,603
Shenandoah	4,011,242	10,761,222	17,929,385	25,147,953	31,343,611	33,146,289	61,803,993	62,759,688	117,942,800	52,444,294	88,352,690	505,643,167
Smyth	4,098,866	11,440,149	18,705,331	23,625,067	29,382,152	28,081,135	52,243,030	47,384,059	80,159,990	23,147,012	53,558,570	371,825,361
Southampton	1,809,481	5,400,886	8,543,805	10,831,082	14,422,291	11,703,671	21,513,083	23,307,409	53,634,156	33,298,784	38,053,320	222,517,968
Spotsylvania	9,279,854	22,536,733	32,610,997	42,107,564	51,775,670	59,714,037	131,593,687	141,916,915	397,653,635	294,455,247	447,303,068	1,630,947,407
Stafford	9,681,366	22,587,633	29,691,756	36,129,633	43,010,898	48,735,808	112,092,382	119,886,147	386,783,201	363,921,682	584,112,804	1,756,633,310
Surry	996,013	2,307,538	3,454,653	4,741,292	4,995,025	5,011,105	10,206,221	9,828,616	19,854,495	9,020,242	8,964,654	79,379,854
Sussex	1,150,336	3,420,330	7,473,873	8,205,482	11,306,071	8,992,371	15,075,066	12,716,216	21,156,088	11,228,205	19,421,401	120,145,439
Tazewell	5,105,092	15,096,859	22,934,959	26,799,578	30,677,391	29,649,401	60,695,316	53,933,057	99,265,904	45,448,917	131,065,212	520,671,686
Warren	3,489,683	10,022,366	14,972,880	19,167,060	22,524,139	23,936,928	55,491,369	58,655,538	126,453,772	64,783,237	91,126,125	490,623,097

**Table 1.5 continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 1999**

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Washington	\$6,021,807	\$18,215,981	\$30,011,343	\$38,035,892	\$40,223,480	\$46,464,188	\$86,018,687	\$83,165,671	\$133,993,706	\$67,132,176	\$200,040,592	\$749,323,523
Westmoreland	2,182,762	6,725,553	9,703,563	10,746,295	12,132,809	13,212,785	23,356,175	20,913,133	45,410,988	23,634,581	47,335,508	215,354,152
Wise	4,547,313	12,811,263	18,710,220	22,562,835	25,445,691	25,447,626	52,331,401	53,886,007	88,070,160	36,868,455	65,284,772	405,965,743
Wythe	3,353,004	10,093,745	15,777,534	20,358,361	21,548,470	23,197,939	46,324,769	47,302,625	76,861,905	30,993,076	46,018,593	341,830,021
York	7,116,943	14,645,047	20,181,434	24,942,514	26,113,010	28,667,925	61,527,808	64,864,923	200,682,908	185,086,494	391,407,105	1,025,236,111
<b>Total Counties</b>	<b>\$491,486,831</b>	<b>\$1,289,053,941</b>	<b>\$1,950,334,590</b>	<b>\$2,615,697,031</b>	<b>\$3,096,958,489</b>	<b>\$3,329,399,262</b>	<b>\$7,100,869,031</b>	<b>\$7,331,552,895</b>	<b>\$17,329,090,298</b>	<b>\$13,145,023,838</b>	<b>\$49,090,180,827</b>	<b>\$106,769,647,033</b>

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Alexandria	\$12,283,386	\$40,051,543	\$67,953,291	\$90,715,005	\$109,838,532	\$132,001,260	\$296,544,326	\$280,017,550	\$579,794,398	\$421,302,501	\$2,173,477,861	\$4,203,979,653
Bedford	813,185	2,365,862	3,727,590	4,534,454	4,964,724	4,401,511	8,602,277	8,047,914	14,818,254	7,282,865	13,775,937	73,334,573
Bristol	4,561,429	13,155,677	20,408,853	24,729,220	29,060,470	28,299,446	44,532,397	36,299,064	51,384,432	23,674,128	62,345,984	338,451,100
Buena Vista	761,868	2,207,728	3,916,311	5,541,218	6,365,269	6,095,960	11,695,388	11,258,902	18,984,777	4,230,441	4,624,838	75,682,700
Charlottesville	5,981,487	18,135,766	27,509,266	36,265,755	37,045,717	37,068,319	66,987,244	55,116,783	105,850,803	66,210,361	290,851,839	747,023,340
Chesapeake	21,975,975	59,560,655	87,358,306	105,273,232	118,787,241	127,346,130	268,809,627	274,112,262	723,458,723	514,131,191	782,171,926	3,082,985,268
Clifton Forge	584,448	1,699,789	2,691,121	3,111,386	4,006,231	2,932,217	6,426,094	6,161,327	9,941,674	4,678,813	7,478,674	49,711,774
Colonial Heights	2,075,571	5,701,501	7,961,622	11,009,399	13,320,644	14,887,947	29,831,125	29,768,192	62,745,938	42,211,309	55,258,143	274,771,391
Covington	815,110	2,596,259	3,608,570	4,455,355	4,908,498	5,142,870	9,736,750	10,937,424	17,819,241	5,054,230	6,363,122	71,437,429
Danville	6,657,399	19,625,906	31,031,449	41,389,163	46,052,915	35,969,116	63,846,407	63,739,381	110,553,512	53,996,025	157,690,450	630,551,723
Emporia	955,738	2,851,176	5,046,634	5,502,771	6,452,077	5,395,407	8,222,268	6,362,063	10,928,282	4,302,297	27,614,657	83,633,370
Fairfax	1,888,615	5,669,525	7,982,371	11,049,808	13,299,349	15,343,596	35,819,045	37,967,562	86,659,364	73,575,926	244,542,234	533,797,395
Falls Church	1,390,331	3,977,650	5,115,508	6,989,121	7,359,298	8,913,628	22,403,277	23,821,587	51,809,991	48,591,393	259,387,470	439,759,254
Franklin	1,232,824	3,750,048	5,518,664	6,270,952	6,441,766	5,331,556	9,449,214	9,112,508	20,313,861	17,382,575	44,086,259	128,890,227
Fredericksburg	2,445,370	7,323,119	11,504,287	15,065,117	16,123,342	17,859,688	32,428,411	27,309,537	50,644,231	36,224,508	122,064,731	338,992,341
Galax	1,121,381	2,799,663	4,587,146	6,390,168	5,662,889	5,023,295	9,853,425	7,603,765	14,450,615	6,498,543	24,544,065	88,534,955
Hampton	15,414,531	45,342,717	68,141,344	86,504,765	92,738,539	98,322,213	189,068,110	171,658,037	366,865,557	205,299,070	263,158,747	1,602,513,630
Harrisonburg	4,499,720	11,312,788	16,485,668	22,879,313	23,224,216	23,468,788	41,348,731	40,527,992	72,989,489	41,052,598	131,336,494	429,125,797
Hopewell	2,789,381	8,640,906	12,453,757	16,439,694	18,978,932	17,530,466	32,284,447	28,859,799	59,081,854	25,405,869	24,272,348	246,737,453
Lexington	636,082	1,697,765	2,374,932	2,917,934	3,420,812	3,123,845	6,450,893	5,821,694	13,075,666	9,764,452	35,593,184	84,877,259

**Table 1.5 continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 1999**

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Lynchburg	\$8,564,634	\$24,522,346	\$38,485,382	\$45,422,601	\$46,933,207	\$47,677,230	\$83,300,975	\$80,533,088	\$159,465,859	\$97,164,288	\$337,711,229	\$969,780,839
Manassas	3,525,261	8,961,045	12,426,470	17,338,103	22,842,623	26,648,747	56,274,906	53,688,615	138,655,832	129,694,386	226,529,276	696,585,264
Manassas Park	774,874	2,401,592	3,509,267	5,195,700	6,385,815	7,254,496	18,572,654	16,669,781	42,024,870	26,956,652	25,477,286	155,222,987
Martinsville	2,368,164	6,405,746	10,775,619	15,984,511	15,759,966	12,035,230	21,927,327	18,776,468	31,506,073	18,344,908	81,975,246	235,859,258
Newport News	21,415,290	63,479,418	97,835,770	121,323,221	127,334,895	120,648,358	231,126,257	217,931,421	460,896,918	241,530,478	468,307,439	2,171,829,465
Norfolk	26,589,332	87,310,599	130,206,710	140,582,364	143,220,899	136,135,555	246,026,394	207,492,518	377,461,782	202,862,628	686,526,559	2,384,415,340
Norton	623,496	1,898,475	2,190,252	2,996,662	2,881,809	2,797,054	5,317,192	4,269,556	9,402,890	4,712,633	11,590,344	48,680,363
Petersburg	4,597,907	14,935,480	25,345,584	31,740,509	34,106,418	27,452,804	44,375,676	36,709,797	58,631,996	29,427,556	44,998,989	352,322,716
Poquoson	1,402,177	3,049,710	4,069,516	5,423,559	6,082,050	6,344,783	14,621,168	16,412,433	48,987,314	45,832,854	87,971,595	240,197,159
Portsmouth	11,690,842	37,766,078	55,590,613	65,778,894	69,909,402	69,183,491	132,743,462	121,300,006	231,389,535	108,773,771	151,612,928	1,055,739,022
Radford	1,826,765	4,677,405	6,184,609	7,050,000	7,467,421	7,594,828	15,141,989	15,994,982	35,003,578	17,412,674	44,065,558	162,419,809
Richmond	24,432,374	75,410,480	119,613,456	153,384,562	162,862,684	170,627,607	291,760,995	233,465,061	417,229,831	268,559,208	1,647,883,595	3,565,229,853
Roanoke	12,241,329	36,776,960	61,434,237	83,617,395	88,513,182	78,785,584	145,775,330	134,704,027	224,659,089	104,413,544	342,246,799	1,313,167,476
Salem	3,116,873	7,088,376	12,075,962	16,990,483	19,040,030	19,788,133	37,978,880	38,251,190	88,890,215	48,826,859	120,051,114	412,098,115
Staunton	2,900,335	8,016,269	12,195,206	16,385,120	19,270,122	19,256,589	35,319,852	33,188,767	65,122,009	31,146,246	67,378,664	310,179,179
Suffolk	7,384,332	20,590,512	31,524,575	39,596,633	43,165,625	41,701,119	81,733,030	86,056,007	203,524,130	127,763,774	282,528,371	965,568,108
Virginia Beach	48,660,676	132,935,438	195,604,754	246,541,655	270,151,333	282,831,797	579,023,032	553,479,725	1,284,816,111	859,859,093	2,472,391,781	6,926,295,395
Waynesboro	2,547,537	6,587,047	10,317,288	13,259,778	16,773,875	16,202,541	32,157,245	27,584,635	51,789,644	27,518,394	59,731,558	264,469,542
Williamsburg	1,738,433	4,155,930	5,768,668	6,795,824	6,635,067	6,802,176	12,199,362	11,566,360	21,632,536	17,721,410	88,396,623	183,412,389
Winchester	3,408,465	9,612,183	13,443,194	19,077,836	20,588,307	21,006,665	39,565,697	33,490,339	60,038,976	34,681,667	147,007,374	401,920,703
<b>Total Cities</b>	<b>\$278,692,927</b>	<b>\$815,047,132</b>	<b>\$1,243,973,822</b>	<b>\$1,561,519,240</b>	<b>\$1,697,976,191</b>	<b>\$1,715,232,045</b>	<b>\$3,319,280,879</b>	<b>\$3,076,068,119</b>	<b>\$6,453,299,850</b>	<b>\$4,054,072,118</b>	<b>\$12,125,021,291</b>	<b>\$36,340,183,614</b>
<b>Total Counties</b>	<b>\$491,486,831</b>	<b>\$1,289,053,941</b>	<b>\$1,950,334,590</b>	<b>\$2,615,697,031</b>	<b>\$3,096,958,489</b>	<b>\$3,329,399,262</b>	<b>\$7,100,869,031</b>	<b>\$7,331,552,895</b>	<b>\$17,329,090,298</b>	<b>\$13,145,023,838</b>	<b>\$49,090,180,827</b>	<b>\$106,769,647,033</b>
<b>Unassigned</b>	<b>\$35,632,316</b>	<b>\$71,405,036</b>	<b>\$85,785,321</b>	<b>\$94,661,153</b>	<b>\$93,400,448</b>	<b>\$86,709,778</b>	<b>\$155,482,582</b>	<b>\$133,570,627</b>	<b>\$243,300,745</b>	<b>\$167,669,757</b>	<b>\$1,456,335,233</b>	<b>\$2,623,952,996</b>
<b>Aggregate</b>	<b>\$805,812,074</b>	<b>\$2,175,506,109</b>	<b>\$3,280,093,733</b>	<b>\$4,271,877,424</b>	<b>\$4,888,335,128</b>	<b>\$5,131,341,085</b>	<b>\$10,575,632,492</b>	<b>\$10,541,191,641</b>	<b>\$24,025,690,893</b>	<b>\$17,366,765,713</b>	<b>\$62,671,537,351</b>	<b>\$145,733,783,643</b>

**Table 1.6**

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 1999**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Accomack	30,763	\$24,118,602	10,952	2,934	\$69,593,335	13,886	8,291	2,266	460	2,869
Albemarle	72,700	56,733,898	17,695	14,343	292,240,049	32,038	16,292	5,160	815	9,771
Alleghany	12,648	10,028,593	4,142	1,264	27,768,731	5,406	2,281	1,221	80	1,824
Amelia	10,598	8,442,979	3,208	1,409	26,011,762	4,617	2,301	815	117	1,384
Amherst	27,816	22,109,580	9,040	3,353	66,363,836	12,393	6,352	1,927	309	3,805
Appomattox	13,395	10,637,763	4,510	1,358	29,875,635	5,868	2,940	1,013	139	1,776
Arlington	177,339	135,208,631	58,430	42,708	793,155,451	101,138	70,120	10,378	3,198	17,442
Augusta	64,768	51,332,845	18,896	9,123	163,618,053	28,019	12,622	4,771	653	9,973
Bath	5,145	4,064,891	1,936	391	13,861,818	2,327	1,165	407	34	721
Bedford	59,153	46,682,242	15,635	9,759	170,405,157	25,394	10,754	4,837	633	9,170
Bland	5,543	4,406,491	2,061	401	12,036,722	2,462	1,039	505	72	846
Botetourt	29,963	23,688,251	7,652	5,262	89,335,792	12,914	5,475	2,453	265	4,721
Brunswick	14,395	11,397,159	5,314	1,240	31,240,233	6,554	4,052	967	249	1,286
Buchanan	19,501	15,447,503	7,616	885	40,085,573	8,501	3,555	2,708	170	2,068
Buckingham	11,961	9,525,174	4,322	993	25,445,247	5,315	2,987	827	165	1,336
Campbell	47,549	37,742,140	15,545	5,629	111,621,780	21,174	10,563	3,476	534	6,601
Caroline	20,724	16,434,555	6,284	3,118	54,319,825	9,402	5,223	1,334	288	2,557
Carroll	25,093	19,762,230	9,420	1,801	52,083,876	11,221	4,896	2,374	385	3,566
Charles City	6,557	5,226,221	2,168	967	17,892,109	3,135	1,826	399	104	806
Charlotte	11,103	8,790,520	3,946	875	22,588,637	4,821	2,528	907	162	1,224
Chesterfield	257,330	202,570,174	52,191	57,901	887,820,467	110,092	53,532	17,150	2,968	36,442
Clarke	12,091	9,500,699	3,126	2,285	42,487,121	5,411	2,698	938	159	1,616
Craig	4,618	3,680,692	1,552	461	10,579,256	2,013	852	417	49	695
Culpeper	31,832	25,140,387	8,529	5,243	93,593,015	13,772	6,947	2,457	359	4,009
Cumberland	7,602	6,032,570	2,591	788	17,529,051	3,379	1,865	557	78	879
Dickenson	12,174	9,654,056	4,750	428	22,918,480	5,178	2,121	1,643	80	1,334
Dinwiddie	21,906	17,389,085	6,587	3,272	56,304,065	9,859	5,353	1,455	315	2,736
Essex	9,589	7,580,503	3,290	1,101	23,664,272	4,391	2,595	634	116	1,046
Fairfax	964,027	748,821,309	200,241	243,245	4,885,718,740	443,486	235,437	67,166	16,331	124,552
Fauquier	54,555	42,948,587	11,707	11,718	341,638,385	23,425	11,048	3,915	686	7,776

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 1999**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Floyd	12,513	\$9,905,532	4,404	1,106	\$27,289,418	5,510	2,435	1,166	122	1,787
Fluvanna	17,793	14,014,857	4,419	3,211	49,569,085	7,630	3,500	1,507	220	2,403
Franklin	44,695	35,334,755	14,869	5,128	112,546,490	19,997	9,312	3,638	571	6,476
Frederick	59,418	46,765,242	15,598	10,333	173,664,166	25,931	12,473	4,490	614	8,354
Giles	15,958	12,614,407	5,803	1,327	34,614,282	7,130	3,341	1,346	184	2,259
Gloucester	32,329	25,575,364	8,443	5,577	91,518,410	14,020	6,607	2,483	535	4,395
Goochland	16,559	13,159,362	3,876	3,495	80,218,043	7,371	3,397	1,117	195	2,662
Grayson	15,356	12,091,414	6,026	934	31,770,191	6,960	3,060	1,416	270	2,214
Greene	14,166	11,173,970	3,918	2,282	36,068,584	6,200	2,947	1,013	185	2,055
Greensville	9,672	7,687,112	3,502	1,041	22,237,943	4,543	2,861	573	312	797
Halifax	33,488	26,538,197	11,985	2,924	72,575,248	14,909	8,119	2,347	517	3,926
Hanover	87,559	69,246,559	18,462	18,503	299,408,363	36,965	16,533	5,445	847	14,140
Henrico	256,036	201,556,867	65,813	52,602	958,090,513	118,415	68,361	15,629	3,203	31,222
Henry	55,895	44,232,708	20,719	5,324	130,719,353	26,043	13,552	4,007	1,259	7,225
Highland	2,310	1,829,554	804	194	5,234,844	998	447	216	18	317
Isle of Wight	28,901	22,860,243	7,490	5,121	86,990,838	12,611	6,021	2,188	670	3,732
James City	51,674	40,273,505	11,058	10,942	198,657,455	22,000	10,376	3,711	667	7,246
King and Queen	5,905	4,695,265	1,927	723	14,000,149	2,650	1,428	421	74	727
King George	15,481	12,090,851	4,083	2,709	44,150,166	6,792	3,348	1,057	410	1,977
King William	12,461	9,919,131	3,197	2,275	34,234,829	5,472	2,585	802	172	1,913
Lancaster	12,004	9,477,494	3,422	1,741	40,168,682	5,163	2,792	951	118	1,302
Lee	17,613	13,858,686	6,606	953	34,479,495	7,559	3,293	1,917	266	2,083
Loudoun	169,531	131,314,398	28,287	44,683	823,763,980	72,970	34,130	12,679	2,111	24,050
Louisa	23,116	18,332,582	6,980	3,384	61,586,105	10,364	5,242	1,782	329	3,011
Lunenburg	10,374	8,236,724	3,821	795	21,637,998	4,616	2,566	784	128	1,138
Madison	11,849	9,361,960	3,683	1,492	29,421,027	5,175	2,473	892	131	1,679
Mathews	8,773	6,952,795	2,366	1,319	315,395,984	3,685	1,583	787	96	1,219
Mecklenburg	29,479	23,231,841	10,813	2,658	64,712,979	13,471	7,542	2,244	603	3,082
Middlesex	9,307	7,367,372	2,790	1,293	25,712,036	4,083	1,974	857	112	1,140
Montgomery	61,557	47,728,070	21,145	8,743	165,656,822	29,888	16,135	4,468	866	8,419

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 1999**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Nelson	13,187	\$10,422,549	4,257	1,680	\$36,336,010	5,937	2,982	1,074	159	1,722
New Kent	13,181	10,462,010	2,939	2,815	41,694,039	5,754	2,527	855	163	2,209
Northampton	11,604	9,151,303	4,136	1,050	27,988,591	5,186	3,240	817	102	1,027
Northumberland	12,081	9,555,793	3,542	1,554	33,340,158	5,096	2,485	1,120	139	1,352
Nottoway	12,987	10,304,591	4,598	1,152	27,204,735	5,750	3,247	932	175	1,396
Orange	25,526	20,138,823	7,289	3,833	71,473,804	11,122	5,450	2,074	311	3,287
Page	21,595	17,168,511	7,939	1,889	47,652,395	9,828	5,032	1,697	240	2,859
Patrick	16,167	12,773,766	5,994	1,279	34,286,398	7,273	3,205	1,523	320	2,225
Pittsylvania	59,989	47,637,715	20,417	6,266	137,313,334	26,683	13,236	4,465	847	8,135
Powhatan	20,027	15,859,639	4,181	4,321	65,899,048	8,502	3,554	1,499	226	3,223
Prince Edward	14,414	11,395,769	4,957	1,451	32,817,695	6,408	3,721	912	236	1,539
Prince George	24,855	19,465,474	6,486	4,522	75,505,418	11,008	5,137	1,553	831	3,487
Prince William	257,023	200,359,755	53,974	60,380	1,018,396,473	114,354	59,301	17,266	6,026	31,761
Pulaski	31,942	25,320,400	11,515	3,185	72,839,843	14,700	7,238	2,443	376	4,643
Rappahannock	7,220	5,697,727	2,003	1,209	26,070,454	3,212	1,508	623	98	983
Richmond	7,372	5,626,349	2,437	913	17,151,057	3,350	1,824	625	140	761
Roanoke	88,505	69,699,443	21,736	17,009	278,515,566	38,745	18,240	6,066	848	13,591
Rockbridge	19,259	15,210,623	6,404	2,154	48,511,705	8,558	4,143	1,568	191	2,656
Rockingham	68,129	53,958,667	21,013	8,562	172,807,110	29,575	14,179	4,668	677	10,051
Russell	24,524	19,460,339	9,271	1,347	49,157,702	10,618	4,383	2,845	273	3,117
Scott	19,322	15,111,706	7,330	1,106	38,698,497	8,436	3,296	2,188	447	2,505
Shenandoah	34,400	27,220,856	10,910	4,417	85,617,221	15,327	7,610	2,633	386	4,698
Smyth	29,828	23,653,208	11,442	1,976	62,632,707	13,418	6,390	2,492	376	4,160
Southampton	15,368	12,181,980	4,646	2,045	38,321,451	6,691	3,517	1,065	287	1,822
Spotsylvania	86,421	67,842,805	18,488	18,091	289,824,129	36,579	17,325	6,495	1,263	11,496
Stafford	85,198	66,336,067	16,701	19,083	307,459,485	35,784	16,148	5,569	2,069	11,998
Surry	6,175	4,851,796	2,003	768	15,973,181	2,771	1,548	426	136	661
Sussex	9,465	7,522,911	3,368	940	22,314,293	4,308	2,722	599	151	836
Tazewell	37,625	29,637,124	13,595	2,799	80,827,897	16,394	7,139	4,066	401	4,788
Warren	30,692	24,230,919	8,445	5,202	86,512,206	13,647	7,125	2,274	315	3,933

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 1999**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Washington	48,419	\$37,935,404	17,250	4,827	\$113,577,550	22,077	9,718	4,430	1,325	6,604
Westmoreland	15,807	12,500,613	5,004	1,943	39,547,166	6,947	3,921	1,276	186	1,564
Wise	32,036	25,308,481	11,877	2,034	64,452,932	13,911	6,095	3,491	423	3,902
Wythe	26,036	20,589,117	9,559	2,200	57,866,725	11,759	5,584	2,148	291	3,736
York	48,854	38,016,926	10,822	10,553	167,911,468	21,375	9,676	3,233	1,532	6,934
<b>Total Counties</b>	<b>4,459,443</b>	<b>\$3,495,134,306</b>	<b>1,166,173</b>	<b>841,622</b>	<b>\$16,364,388,394</b>	<b>2,007,795</b>	<b>1,028,589</b>	<b>324,020</b>	<b>67,744</b>	<b>587,442</b>
<b>City</b>										
Alexandria	120,131	\$90,670,302	40,216	29,197	\$554,291,152	69,413	49,429	7,002	2,610	10,372
Bedford	5,587	4,401,758	1,939	612	14,363,066	2,551	1,502	369	75	605
Bristol	23,545	17,451,398	10,396	2,746	50,511,294	13,142	5,878	1,597	3,835	1,832
Buena Vista	6,065	4,795,035	2,292	545	13,384,914	2,837	1,575	397	64	801
Charlottesville	36,052	27,468,342	13,991	5,508	109,689,741	19,499	13,389	2,160	702	3,248
Chesapeake	176,799	138,232,678	40,681	37,127	577,483,412	77,808	38,205	12,040	5,924	21,639
Clifton Forge	4,100	3,246,195	1,569	293	8,618,818	1,862	1,047	322	44	449
Colonial Heights	17,358	13,731,352	4,967	2,750	46,121,575	7,717	4,167	1,245	197	2,108
Covington	5,798	4,567,407	2,279	401	11,647,123	2,680	1,505	472	53	650
Danville	43,976	34,479,393	16,012	5,090	106,198,480	21,102	12,665	2,768	1,822	3,847
Emporia	5,724	4,458,795	2,118	611	13,297,344	2,729	1,851	296	210	372
Fairfax	19,811	15,233,956	4,874	4,701	82,851,694	9,575	5,340	1,402	345	2,488
Falls Church	13,111	9,728,520	3,284	3,232	58,327,661	6,516	3,824	941	282	1,469
Franklin	7,892	6,157,548	2,459	1,131	20,739,732	3,590	2,201	465	193	731
Fredericksburg	17,168	13,100,443	6,137	2,626	52,334,967	8,763	5,765	1,080	344	1,574
Galax	6,506	5,047,885	2,443	585	14,281,901	3,028	1,573	469	222	764
Hampton	108,657	85,314,294	32,611	18,301	306,601,054	50,912	29,423	6,983	3,550	10,956
Harrisonburg	26,031	20,131,559	9,198	3,341	70,419,011	12,539	7,822	1,411	321	2,985
Hopewell	19,658	15,511,673	6,811	2,257	44,320,009	9,068	5,631	1,293	364	1,780
Lexington	4,477	3,430,653	1,358	710	13,478,844	2,068	1,170	298	71	529

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 1999**

City	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Lynchburg	56,812	\$44,332,582	19,042	7,504	\$158,119,005	26,546	16,243	3,488	826	5,989
Manassas	33,014	25,650,429	7,310	7,387	305,802,892	14,697	8,172	2,162	490	3,873
Manassas Park	8,893	6,972,902	1,983	1,940	30,134,932	3,923	2,110	607	132	1,074
Martinsville	15,099	11,826,479	5,393	1,768	39,089,487	7,161	4,488	927	391	1,355
Newport News	143,857	112,372,663	44,361	22,965	392,500,555	67,326	39,417	9,094	5,231	13,584
Norfolk	160,356	125,215,618	55,030	22,472	442,156,875	77,502	50,231	9,864	5,857	11,550
Norton	3,580	2,787,538	1,411	253	7,757,185	1,664	886	315	43	420
Petersburg	29,462	23,218,786	10,739	3,589	72,019,501	14,328	10,604	1,482	619	1,623
Poquoson	11,763	9,272,994	2,405	2,489	40,227,924	4,894	2,074	827	162	1,831
Portsmouth	81,396	64,387,069	25,438	11,900	208,541,142	37,338	23,182	5,320	2,182	6,654
Radford	9,878	7,680,772	3,635	1,225	24,518,647	4,860	2,830	623	123	1,284
Richmond	158,685	122,929,515	56,497	26,491	543,349,690	82,988	61,199	7,829	3,010	10,950
Roanoke	84,142	66,164,209	30,085	11,429	227,363,404	41,514	26,468	5,255	1,358	8,433
Salem	23,680	18,623,192	7,118	3,678	66,213,547	10,796	5,745	1,561	236	3,254
Staunton	20,639	16,314,947	6,985	2,683	55,365,303	9,668	5,521	1,338	279	2,530
Suffolk	56,958	44,901,967	15,132	9,895	169,634,650	25,027	13,018	3,536	1,646	6,827
Virginia Beach	349,911	272,227,591	90,450	72,887	1,221,946,806	163,337	86,116	23,609	14,704	38,908
Waynesboro	18,178	14,309,386	5,992	2,219	43,636,527	8,211	4,573	1,321	221	2,096
Williamsburg	8,683	6,408,633	2,933	1,512	29,892,245	4,445	2,750	638	199	858
Winchester	22,596	17,486,109	7,900	2,996	61,954,568	10,896	6,758	1,537	361	2,240
<b>Total Cities</b>	<b>1,966,028</b>	<b>\$1,530,242,567</b>	<b>605,474</b>	<b>339,046</b>	<b>\$6,309,186,677</b>	<b>944,520</b>	<b>566,347</b>	<b>124,343</b>	<b>59,298</b>	<b>194,532</b>
<b>Total Counties</b>	<b>4,459,443</b>	<b>3,495,134,306</b>	<b>1,166,173</b>	<b>841,622</b>	<b>16,364,388,394</b>	<b>2,007,795</b>	<b>1,028,589</b>	<b>324,020</b>	<b>67,744</b>	<b>587,442</b>
<b>Unassigned</b>	<b>121,618</b>	<b>45,767,891</b>	<b>33,506</b>	<b>39,018</b>	<b>343,129,858</b>	<b>72,524</b>	<b>34,518</b>	<b>22,499</b>	<b>10,486</b>	<b>5,021</b>
<b>Aggregate</b>	<b>6,547,089</b>	<b>\$5,071,144,764</b>	<b>1,805,153</b>	<b>1,219,686</b>	<b>\$23,016,704,929</b>	<b>3,024,839</b>	<b>1,629,454</b>	<b>470,862</b>	<b>137,528</b>	<b>786,995</b>

**Table 1.7**

**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality**

**Taxable Year 1999**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Accomack	\$269,457,677	\$39,688,880	\$23,833,665	\$97,378,238	\$108,556,894	\$12,619,721	\$793,778	\$715,010	\$4,868,912	\$6,242,021
Albemarle	1,732,767,885	108,956,168	68,793,894	347,206,883	1,207,810,940	91,052,413	2,179,123	2,063,817	17,360,344	69,449,129
Alleghany	170,980,037	18,168,297	11,230,672	52,433,206	89,147,862	8,447,948	363,366	336,920	2,621,660	5,126,002
Amelia	121,673,306	15,408,320	9,564,314	45,098,334	51,602,338	5,817,146	308,166	286,929	2,254,917	2,967,134
Amherst	311,260,897	41,497,677	25,707,571	120,596,579	123,459,070	14,729,907	829,954	771,227	6,029,829	7,098,897
Appomattox	136,212,572	18,877,911	11,664,470	54,160,002	51,510,189	6,397,328	377,558	349,934	2,708,000	2,961,836
Arlington	5,521,450,151	324,268,198	207,143,748	1,075,786,826	3,914,251,379	291,558,471	6,485,364	6,214,312	53,789,341	225,069,454
Augusta	818,395,311	97,608,146	60,957,875	294,827,433	365,001,857	39,509,878	1,952,163	1,828,736	14,741,372	20,987,607
Bath	66,962,248	7,768,129	4,831,121	22,257,532	32,105,466	3,259,238	155,363	144,934	1,112,877	1,846,064
Bedford	856,920,394	89,274,157	55,862,571	271,990,778	439,792,888	42,348,990	1,785,483	1,675,877	13,599,539	25,288,091
Bland	71,680,808	8,385,669	5,200,190	24,348,130	33,746,819	3,481,568	167,713	156,006	1,217,407	1,940,442
Botetourt	450,703,993	45,222,412	28,287,603	139,156,619	238,037,359	22,398,055	904,448	848,628	6,957,831	13,687,148
Brunswick	129,122,487	19,387,264	11,814,428	51,547,866	46,372,929	5,986,014	387,745	354,433	2,577,393	2,666,443
Buchanan	178,771,024	25,113,810	14,989,456	63,662,956	75,004,802	8,447,884	502,276	449,684	3,183,148	4,312,776
Buckingham	120,179,366	16,651,357	10,190,504	45,532,463	47,805,042	5,664,155	333,027	305,715	2,276,623	2,748,790
Campbell	567,798,536	70,944,452	44,154,261	209,944,629	242,755,194	27,199,172	1,418,889	1,324,628	10,497,231	13,958,424
Caroline	237,002,263	30,607,522	18,941,950	88,733,694	98,719,097	11,293,442	612,150	568,259	4,436,685	5,676,348
Carroll	238,034,893	36,821,796	22,594,077	98,362,717	80,256,303	10,947,131	736,436	677,822	4,918,136	4,614,737
Charles City	100,483,386	10,260,003	6,467,908	31,367,116	52,388,359	4,979,924	205,200	194,037	1,568,356	3,012,331
Charlotte	94,671,881	14,768,627	9,003,529	39,358,613	31,541,112	4,347,024	295,373	270,106	1,967,931	1,813,614
Chesterfield	4,563,827,121	384,679,769	243,105,790	1,243,771,440	2,692,270,122	231,980,873	7,693,595	7,293,174	62,188,572	154,805,532
Clarke	226,301,801	17,933,547	11,263,511	55,897,324	141,207,419	11,610,869	358,671	337,905	2,794,866	8,119,427
Craig	52,582,042	6,976,125	4,359,390	20,796,492	20,450,035	2,486,007	139,523	130,782	1,039,825	1,175,877
Culpeper	423,538,236	45,543,224	28,380,214	137,105,271	212,509,527	20,836,832	910,864	851,406	6,855,264	12,219,298
Cumberland	74,900,941	10,687,200	6,564,022	29,383,366	28,266,353	3,505,148	213,744	196,921	1,469,168	1,625,315
Dickenson	101,735,813	15,667,508	9,321,891	39,211,522	37,534,892	4,711,839	313,350	279,657	1,960,576	2,158,256
Dinwiddie	262,474,953	32,603,515	20,399,666	98,051,136	111,420,636	12,573,304	652,070	611,990	4,902,557	6,406,687
Essex	108,464,637	13,592,414	8,427,675	38,550,669	47,893,879	5,206,109	271,848	252,830	1,927,533	2,753,898
Fairfax	31,006,463,316	1,523,209,239	967,483,046	5,037,258,931	23,478,512,100	1,661,366,069	30,464,185	29,024,491	251,862,947	1,350,014,446
Fauquier	1,182,631,858	82,080,883	51,791,143	263,601,580	785,158,252	61,522,030	1,641,618	1,553,734	13,180,079	45,146,599

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1999

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Floyd	\$131,598,896	\$18,410,235	\$11,276,308	\$51,273,074	\$50,639,279	\$6,181,907	\$368,205	\$338,289	\$2,563,654	\$2,911,759
Fluvanna	227,927,318	26,137,874	16,368,565	80,450,758	104,970,121	11,072,134	522,757	491,057	4,022,538	6,035,782
Franklin	555,021,799	67,373,868	41,796,107	194,861,811	250,990,013	26,776,377	1,347,477	1,253,883	9,743,091	14,431,926
Frederick	829,905,405	88,318,925	55,270,926	270,401,260	415,914,294	40,859,642	1,766,379	1,658,128	13,520,063	23,915,072
Giles	174,454,737	23,522,629	14,574,830	67,970,486	68,386,792	8,238,463	470,453	437,245	3,398,524	3,932,241
Gloucester	397,720,419	46,611,804	28,720,461	133,738,193	188,649,961	19,328,133	932,236	861,614	6,686,910	10,847,373
Goochland	508,079,845	26,194,351	16,557,915	83,642,359	381,685,220	27,149,642	523,887	496,737	4,182,118	21,946,900
Grayson	143,465,020	22,792,189	13,943,012	59,769,332	46,960,487	6,562,829	455,844	418,290	2,988,467	2,700,228
Greene	179,708,139	21,747,007	13,702,311	67,317,755	76,941,066	8,636,008	434,940	411,069	3,365,888	4,424,111
Greensville	87,070,687	13,286,026	8,123,043	35,787,323	29,874,295	4,016,550	265,721	243,691	1,789,366	1,717,772
Halifax	333,459,829	47,040,935	28,933,304	130,686,125	126,799,465	15,634,093	940,819	867,999	6,534,306	7,290,969
Hanover	1,726,469,984	133,567,363	84,470,600	437,039,467	1,071,392,554	88,662,510	2,671,347	2,534,118	21,851,973	61,605,072
Henrico	4,934,841,427	389,386,833	246,045,167	1,248,237,257	3,051,172,170	253,023,355	7,787,737	7,381,355	62,411,863	175,442,400
Henry	599,380,272	83,631,032	51,541,656	229,243,684	234,963,900	28,191,479	1,672,621	1,546,250	11,462,184	13,510,424
Highland	24,230,344	3,204,148	1,923,092	7,848,436	11,254,668	1,161,341	64,083	57,693	392,422	647,143
Isle of Wight	395,759,419	42,050,725	26,222,007	128,171,556	199,315,131	19,496,873	841,015	786,660	6,408,578	11,460,620
James City	995,595,555	74,894,019	46,668,500	227,791,632	646,241,404	51,446,398	1,497,880	1,400,055	11,389,582	37,158,881
King and Queen	66,572,201	8,514,293	5,263,516	24,149,259	28,645,133	3,182,749	170,286	157,905	1,207,463	1,647,095
King George	238,322,809	22,644,578	14,164,841	69,968,620	131,544,770	11,940,092	452,892	424,945	3,498,431	7,563,824
King William	178,083,457	19,395,301	12,208,985	60,655,394	85,823,777	8,721,813	387,906	366,270	3,032,770	4,934,867
Lancaster	168,246,431	15,279,757	9,280,513	41,503,869	102,182,292	8,534,685	305,595	278,415	2,075,193	5,875,482
Lee	143,310,216	22,973,817	13,583,908	55,903,325	50,849,166	6,585,986	459,476	407,517	2,795,166	2,923,827
Loudoun	4,983,042,335	263,531,435	168,681,677	900,103,839	3,650,725,384	265,252,981	5,270,629	5,060,450	45,005,192	209,916,710
Louisa	283,672,569	34,429,341	21,475,840	102,501,520	125,265,868	13,660,725	688,587	644,275	5,125,076	7,202,787
Lunenburg	99,684,032	14,044,387	8,511,189	36,315,093	40,813,363	4,698,747	280,888	255,336	1,815,755	2,346,768
Madison	157,522,926	17,383,579	10,790,328	50,705,185	78,643,834	7,728,661	347,672	323,710	2,535,259	4,522,020
Mathews	116,981,922	12,002,281	7,360,002	33,813,647	63,805,992	5,820,373	240,046	220,800	1,690,682	3,668,845
Mecklenburg	299,563,262	40,761,860	24,940,927	109,148,319	124,712,156	14,191,830	815,237	748,228	5,457,416	7,170,949
Middlesex	116,562,081	12,547,055	7,701,005	35,457,565	60,856,456	5,754,095	250,941	231,030	1,772,878	3,499,246
Montgomery	853,505,567	96,840,803	59,643,142	276,780,674	420,240,948	41,728,999	1,936,816	1,789,294	13,839,034	24,163,855

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1999

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Nelson	\$174,181,034	\$19,338,642	\$12,004,697	\$55,680,932	\$87,156,763	\$8,542,475	\$386,773	\$360,141	\$2,784,047	\$5,011,514
New Kent	207,199,990	21,038,247	13,365,690	67,984,953	104,811,100	10,247,622	420,765	400,971	3,399,248	6,026,638
Northampton	108,262,050	14,256,268	8,470,919	34,344,049	51,190,814	5,199,927	285,125	254,128	1,717,202	2,943,472
Northumberland	145,423,038	15,334,758	9,344,241	42,251,204	78,492,835	7,212,920	306,695	280,327	2,112,560	4,513,338
Nottoway	123,880,785	17,253,954	10,518,149	46,628,075	49,480,607	5,837,162	345,079	315,544	2,331,404	2,845,135
Orange	350,145,479	36,553,598	22,712,797	107,962,046	182,917,038	17,328,288	731,072	681,384	5,398,102	10,517,730
Page	220,458,400	31,722,177	19,490,078	86,735,602	82,510,543	10,300,282	634,444	584,702	4,336,780	4,744,356
Patrick	160,890,297	23,753,956	14,681,152	65,078,833	57,376,356	7,468,596	475,079	440,435	3,253,942	3,299,140
Pittsylvania	656,198,714	88,781,946	55,104,460	254,989,731	257,322,577	30,974,308	1,775,639	1,653,134	12,749,487	14,796,048
Powhatan	329,707,049	30,854,572	19,586,790	99,652,032	179,613,655	16,515,082	617,091	587,604	4,982,602	10,327,785
Prince Edward	150,182,806	19,618,414	11,942,588	52,465,124	66,156,680	7,177,911	392,368	358,278	2,623,256	3,804,009
Prince George	368,640,902	37,507,856	23,325,757	114,750,778	193,056,511	18,288,218	750,157	699,773	5,737,539	11,100,749
Prince William	4,467,449,104	388,509,243	245,401,103	1,257,404,767	2,576,133,991	226,130,160	7,770,185	7,362,033	62,870,238	148,127,704
Pulaski	377,676,052	49,524,226	30,693,966	143,038,727	154,419,133	17,942,340	990,485	920,819	7,151,936	8,879,100
Rappahannock	127,480,995	10,660,273	6,672,616	32,345,277	77,802,829	6,504,310	213,205	200,178	1,617,264	4,473,663
Richmond	77,985,731	9,980,754	6,043,832	27,356,969	34,604,176	3,738,518	199,615	181,315	1,367,848	1,989,740
Roanoke	1,468,405,724	133,861,806	84,004,384	417,121,929	833,417,605	73,974,976	2,677,236	2,520,132	20,856,096	47,921,512
Rockbridge	226,386,552	28,249,081	17,406,881	80,089,361	100,641,229	10,878,527	564,982	522,206	4,004,468	5,786,871
Rockingham	845,119,657	101,589,197	63,221,886	300,389,289	379,919,285	40,793,264	2,031,784	1,896,657	15,019,464	21,845,359
Russell	220,653,867	33,464,409	20,290,652	86,645,198	80,253,608	10,224,850	669,288	608,720	4,332,260	4,614,582
Scott	189,244,229	27,098,183	16,499,869	72,183,576	73,462,601	8,870,239	541,964	494,996	3,609,179	4,224,100
Shenandoah	399,580,448	50,893,650	31,589,123	147,333,330	169,764,345	19,093,664	1,017,873	947,674	7,366,667	9,761,450
Smyth	292,973,519	43,394,566	26,525,665	117,489,781	105,563,507	13,608,052	867,891	795,770	5,874,489	6,069,902
Southampton	175,428,053	21,544,618	13,251,814	61,500,271	79,131,350	8,453,513	430,892	397,554	3,075,014	4,550,053
Spotsylvania	1,280,656,837	125,587,723	79,053,302	395,387,352	680,628,460	63,788,857	2,511,754	2,371,599	19,769,368	39,136,136
Stafford	1,386,368,438	125,344,796	78,733,309	400,215,516	782,074,817	69,848,973	2,506,896	2,361,999	20,010,776	44,969,302
Surry	60,630,650	8,436,462	5,156,364	23,447,391	23,590,433	2,852,240	168,729	154,691	1,172,370	1,356,450
Sussex	92,295,491	12,793,549	7,850,979	35,006,107	36,644,856	4,348,784	255,871	235,529	1,750,305	2,107,079
Tazewell	419,247,674	51,793,034	31,354,386	135,375,732	200,724,522	20,286,940	1,035,861	940,632	6,768,787	11,541,660
Warren	384,888,683	44,753,813	27,752,860	132,618,912	179,763,098	18,694,986	895,076	832,586	6,630,946	10,336,378

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1999

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Washington	\$607,181,347	\$72,330,434	\$44,178,918	\$198,291,789	\$292,380,206	\$29,498,428	\$1,446,609	\$1,325,368	\$9,914,589	\$16,811,862
Westmoreland	167,376,775	20,285,774	12,327,736	55,448,733	79,314,532	8,108,570	405,715	369,832	2,772,437	4,560,586
Wise	323,311,181	43,438,258	26,056,921	114,605,773	139,210,229	15,385,350	868,765	781,708	5,730,289	8,004,588
Wythe	269,193,080	38,856,861	23,714,907	105,787,977	100,833,335	12,575,900	777,137	711,447	5,289,399	5,797,917
York	824,474,441	72,448,680	45,295,574	224,919,742	481,810,445	41,757,929	1,448,974	1,358,867	11,245,987	27,704,101
<b>Total Counties</b>	<b>\$87,826,387,808</b>	<b>\$6,752,024,447</b>	<b>\$4,235,698,197</b>	<b>\$20,981,142,020</b>	<b>\$55,857,523,144</b>	<b>\$4,522,976,120</b>	<b>\$135,040,489</b>	<b>\$127,070,945</b>	<b>\$1,049,057,106</b>	<b>\$3,211,807,580</b>

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Alexandria	\$3,568,028,168	\$215,497,407	\$137,035,334	\$699,893,610	\$2,515,601,817	\$188,062,793	\$4,309,948	\$4,111,060	\$34,994,681	\$144,647,104
Bedford	56,820,839	7,614,324	4,638,347	20,868,523	23,699,645	2,697,592	152,286	139,150	1,043,426	1,362,730
Bristol	273,582,778	37,591,758	22,463,820	97,396,079	116,131,121	12,973,093	751,835	673,915	4,869,804	6,677,539
Buena Vista	58,698,797	9,259,614	5,720,751	26,250,279	17,468,153	2,673,748	185,192	171,623	1,312,514	1,004,419
Charlottesville	616,829,368	57,171,569	35,305,029	163,122,088	361,230,682	31,129,450	1,143,431	1,059,151	8,156,104	20,770,764
Chesapeake	2,383,795,824	255,207,446	158,397,488	764,826,688	1,205,364,202	117,405,850	5,104,149	4,751,925	38,241,334	69,308,442
Clifton Forge	39,297,322	5,411,904	3,278,332	14,402,879	16,204,207	1,858,474	108,238	98,350	720,144	931,742
Colonial Heights	218,524,193	24,805,616	15,424,386	74,796,389	103,497,802	10,649,787	496,112	462,732	3,739,819	5,951,124
Covington	56,808,296	8,129,971	4,950,756	21,833,408	21,894,161	2,661,706	162,599	148,523	1,091,670	1,258,914
Danville	499,899,066	60,641,471	36,821,953	164,919,218	237,516,424	24,220,643	1,212,829	1,104,659	8,245,961	13,657,194
Emporia	66,621,798	7,551,552	4,486,702	18,879,355	35,704,189	3,282,591	151,031	134,601	943,968	2,052,991
Fairfax	437,627,881	32,099,279	20,211,357	102,938,478	282,378,767	22,632,030	641,986	606,341	5,146,924	16,236,779
Falls Church	373,066,262	21,101,470	13,360,620	69,363,093	269,241,079	19,772,365	422,029	400,819	3,468,155	15,481,362
Franklin	103,612,598	10,704,225	6,433,526	28,622,472	57,852,375	5,164,727	214,085	193,006	1,431,124	3,326,512
Fredericksburg	276,532,836	26,040,486	16,213,195	76,635,470	157,643,685	13,903,492	520,810	486,396	3,831,774	9,064,512
Galax	70,684,896	9,170,381	5,486,728	23,564,108	32,463,679	3,392,877	183,408	164,602	1,178,205	1,866,662
Hampton	1,225,763,871	155,594,913	95,306,158	438,867,255	535,995,545	58,734,190	3,111,898	2,859,185	21,943,363	30,819,744
Harrisonburg	343,401,783	38,479,459	23,606,708	108,116,882	173,198,734	16,842,561	769,589	708,201	5,405,844	9,958,927
Hopewell	191,143,010	26,607,209	16,338,313	73,972,989	74,224,499	8,988,851	532,144	490,149	3,698,649	4,267,909
Lexington	69,178,439	6,299,515	3,859,194	18,229,681	40,790,049	3,498,678	125,990	115,776	911,484	2,345,428

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1999

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Lynchburg	\$779,823,604	\$79,939,785	\$48,892,429	\$221,230,525	\$429,760,865	\$38,838,345	\$1,598,796	\$1,466,773	\$11,061,526	\$24,711,250
Manassas	554,396,553	49,611,275	31,342,411	160,326,128	313,116,739	27,953,016	992,226	940,272	8,016,306	18,004,212
Manassas Park	118,464,960	13,333,772	8,415,433	41,911,296	54,804,459	5,765,959	266,675	252,463	2,095,565	3,151,256
Martinsville	188,428,024	20,617,890	12,659,988	56,038,817	99,111,329	9,293,000	412,358	379,800	2,801,941	5,698,901
Newport News	1,684,959,901	203,556,191	124,787,362	563,605,109	793,011,239	81,593,146	4,071,124	3,743,621	28,180,255	45,598,146
Norfolk	1,844,420,757	216,855,099	130,313,216	563,836,227	933,416,215	90,109,741	4,337,102	3,909,396	28,191,811	53,671,432
Norton	38,862,487	5,013,971	2,947,380	12,704,633	18,196,503	1,870,231	100,279	88,421	635,232	1,046,299
Petersburg	262,023,922	38,868,403	23,505,709	100,282,726	99,367,084	12,210,282	777,368	705,171	5,014,136	5,713,607
Poquoson	192,229,871	17,362,901	10,866,844	54,527,726	109,472,400	9,694,312	347,258	326,005	2,726,386	6,294,663
Portsmouth	798,635,882	107,467,172	65,285,585	291,152,619	334,730,506	37,912,546	2,149,343	1,958,568	14,557,631	19,247,004
Radford	132,006,737	15,039,919	9,163,729	42,212,055	65,591,034	6,457,797	300,798	274,912	2,110,603	3,771,484
Richmond	2,929,827,924	234,123,020	144,085,456	668,915,236	1,882,704,212	150,706,278	4,682,460	4,322,564	33,445,762	108,255,492
Roanoke	1,038,365,910	123,716,432	76,133,655	343,708,006	494,807,817	50,395,188	2,474,329	2,284,010	17,185,400	28,451,449
Salem	332,314,248	35,191,704	21,988,232	105,472,813	169,661,499	16,392,658	703,834	659,647	5,273,641	9,755,536
Staunton	243,686,731	30,165,896	18,559,486	85,573,235	109,388,114	11,728,582	603,318	556,785	4,278,662	6,289,817
Suffolk	758,557,896	80,560,875	49,757,784	233,602,244	394,636,993	37,475,691	1,611,218	1,492,734	11,680,112	22,691,627
Virginia Beach	5,465,029,677	516,219,162	319,502,015	1,516,168,386	3,113,140,114	274,723,419	10,324,383	9,585,060	75,808,419	179,005,557
Waynesboro	210,594,312	25,530,468	15,656,522	73,056,060	96,351,262	10,173,306	510,609	469,696	3,652,803	5,540,198
Williamsburg	149,225,681	12,758,267	7,716,540	35,036,311	93,714,563	7,627,064	255,165	231,496	1,751,816	5,388,587
Winchester	327,252,130	32,105,527	19,706,203	91,570,449	183,869,951	16,384,341	642,111	591,186	4,578,522	10,572,522
<b>Total Cities</b>	<b>\$28,979,025,232</b>	<b>\$2,873,017,298</b>	<b>\$1,770,624,676</b>	<b>\$8,268,429,545</b>	<b>\$16,066,953,713</b>	<b>\$1,447,850,400</b>	<b>\$57,460,343</b>	<b>\$53,118,744</b>	<b>\$413,421,476</b>	<b>\$923,849,837</b>
<b>Total Counties</b>	<b>87,826,387,808</b>	<b>6,752,024,447</b>	<b>4,235,698,197</b>	<b>20,981,142,020</b>	<b>55,857,523,144</b>	<b>4,522,976,120</b>	<b>135,040,489</b>	<b>127,070,945</b>	<b>1,049,057,106</b>	<b>3,211,807,580</b>
<b>Unassigned</b>	<b>2,295,925,237</b>	<b>163,401,460</b>	<b>93,470,371</b>	<b>393,792,280</b>	<b>1,645,261,126</b>	<b>120,364,269</b>	<b>3,268,029</b>	<b>2,804,111</b>	<b>19,689,614</b>	<b>94,602,515</b>
<b>Aggregate</b>	<b>\$119,101,338,277</b>	<b>\$9,788,443,205</b>	<b>\$6,099,793,244</b>	<b>\$29,643,363,845</b>	<b>\$73,569,737,983</b>	<b>\$6,091,190,789</b>	<b>\$195,768,861</b>	<b>\$182,993,800</b>	<b>\$1,482,168,196</b>	<b>\$4,230,259,932</b>

Note: Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in tabulations.

Beginning with taxable year 1995, figures for localities are not comparable to those for prior years due to a change in the methodology for assigning tax returns to counties and cities.

**Table 1.8**  
**Set-Off Debt Transferred to Agencies**

Set-Off Debt is a program that sets-off an overpayment amount on a taxpayer's return against the accounts receivable due to any agency of the Commonwealth (Chapter 44, Sections 2.1-726:735 of the Code of Virginia). Amounts include set-offs against income tax refunds and lottery winnings.

	Taxable Year 1995		Taxable Year 1996		Taxable Year 1997		Taxable Year 1998		Taxable Year 1999	
	Number of Payments	Dollar Amount								
State Agencies	79,402	\$6,478,728	80,803	\$6,428,274	101,691	\$6,836,053	160,086	\$8,575,453	94,727	\$7,695,490
Circuit Courts	5,110	424,860	4,540	385,878	5,892	491,024	7,460	559,741	5,272	497,984
District Courts	18,784	1,088,505	17,801	1,073,488	19,134	1,165,531	18,881	1,090,312	17,702	1,154,285
Counties	50,120	4,701,995	59,463	5,845,571	62,905	5,865,946	89,769	6,629,872	64,150	6,090,396
Cities	35,531	2,377,069	39,034	2,642,892	52,749	3,202,822	71,239	3,851,693	37,983	2,728,335
Towns	1,445	63,069	1,927	90,454	2,362	103,328	3,643	114,942	2,256	93,288
Social Services	2,042	148,157	2,292	174,009	2,954	187,869	4,188	213,677	2,541	204,833
IRS	10,037	2,044,649	10,703	2,089,711	8,353	1,667,827	0	0	0	0
<b>Total</b>	<b>202,471</b>	<b>\$17,327,034</b>	<b>216,563</b>	<b>\$18,730,276</b>	<b>256,040</b>	<b>\$19,520,402</b>	<b>355,266</b>	<b>\$21,035,690</b>	<b>224,631</b>	<b>\$18,464,611</b>

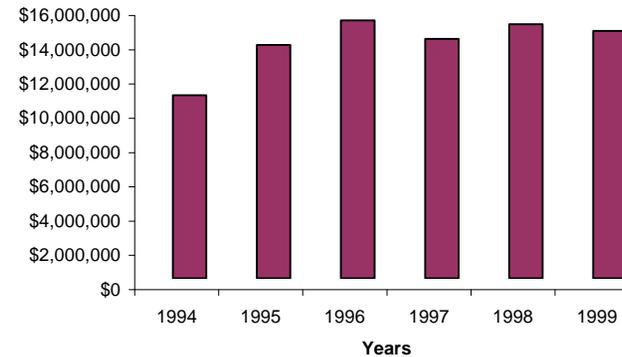
Under separate authority, the Internal Revenue Service (IRS) receives refund matches for prior year taxes due through this program.  
 "District Courts" includes juvenile, domestic, and combined courts collections.  
 Administrative costs are no longer charged for Social Services Agencies (beginning TY 1994).

**Table 1.9**  
**Refund Match Totals**

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding individual income tax account the taxpayer has with the Department of Taxation, through an automatic process.

Taxable Year	Total
1994	\$10,679,557
1995	13,626,045
1996	15,043,419
1997	13,974,064
1998	14,823,675
1999	14,444,378

**Refund Match Totals**



**Table 1.10**  
**Refund Check-Offs**

Contributions to the Nongame Wildlife Program, Housing Program, Open Space Recreation and Conservation Fund, Family And Children's Trust Fund (FACT), Elderly and Disabled Transportation Fund, the U.S. Olympics Committee, Arts Foundation, Chesapeake Bay Restoration, the Community Policing Fund, and the Historic Resources Fund are voluntary and are not limited to a dollar amount.

Program/Fund	Taxable Year 1995		Taxable Year 1996		Taxable Year 1997		Taxable Year 1998		Taxable Year 1999	
	Number	Amount								
Virginia Democratic Party *	4,356	\$46,848	3,676	\$37,701	1,877	\$23,655	1,945	\$25,591	1,656	\$23,743
Virginia Republican Party *	3,255	32,157	2,835	29,013	1,422	18,611	1,454	19,974	1,255	17,510
Virginia Reform Party					111	871	10	194	0	0
Virginia Nongame Wildlife Program	21,276	273,044	19,446	260,829	9,881	163,454	9,287	156,194	8,716	151,902
Virginia Housing Program	7,552	71,640	181	2,479	2,667	29,596	2,961	37,286	2,506	33,756
Virginia Open Space Recreation and Conservation Fund	10,963	106,571	10,779	114,180	4,342	52,920	4,138	51,232	3,905	52,215
Virginia Family and Children's Trust Fund (FACT)	8,334	72,332	9,285	88,611	3,588	40,988	3,306	42,227	3,224	42,304
Virginia Elderly and Disabled Transportation Fund	11,295	105,617	222	2,496	4,113	47,445	4,263	54,421	4,203	60,353
United States Olympic Committee	8,170	67,666	6,794	56,790	3,220	33,304	2,338	24,284	2,470	30,065
Community Policing Fund	4,971	37,081	5,837	52,645	2,042	21,179	1,838	19,478	1,434	15,888
Virginia Arts Foundation					2,410	25,964	2,668	30,077	2,077	25,706
Chesapeake Bay Restoration					6,913	98,161	6,673	100,191	7,192	116,956
Historic Resources Fund							2,160	22,298	1,607	17,290
State Forests									3,050	34,880
Uninsured Medical Fund									2,136	26,976
Humanities & Public Policy									540	4,666
Center for Government Studies									331	3,759
Law & Economics Center									342	4,839
<b>Total</b>	<b>80,172</b>	<b>\$812,957</b>	<b>59,055</b>	<b>\$644,745</b>	<b>42,586</b>	<b>\$556,148</b>	<b>43,041</b>	<b>\$583,447</b>	<b>46,644</b>	<b>\$662,807</b>

\* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together (section 58.1-346 sets the limit at \$25 per individual and to \$25 for each spouse on a joint return).

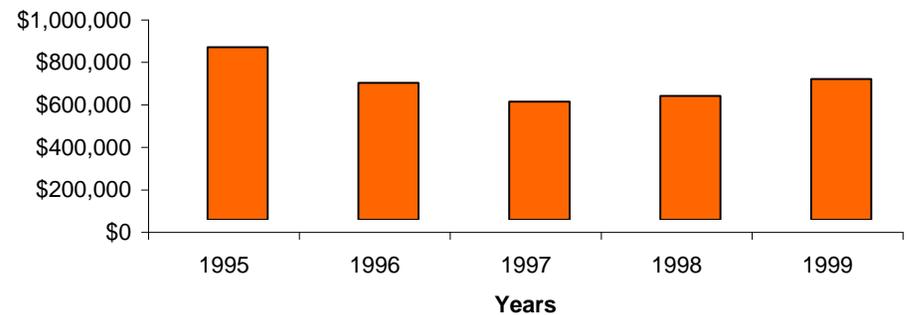
**NOTES:**

The Virginia Housing Program and the Virginia Elderly and Disabled Transportation Fund expired December 31, 1995 and were re-enacted beginning January 1, 1997.

The Historic Resources Fund was new on the 1998 return.

The Virginia Chesapeake Bay Restoration allows contributions greater than the amount of refund.

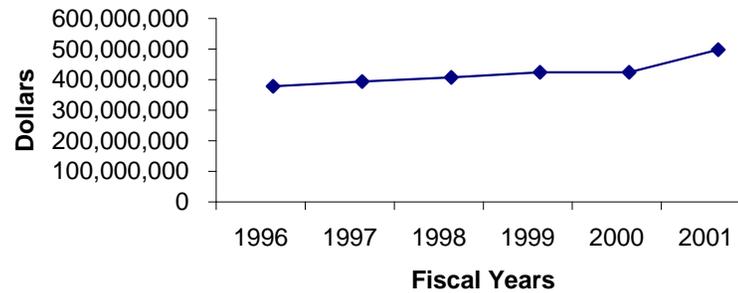
**Check-Offs Taxable Years 1995-1999**



**Table 2.1**  
**Corporate Income Tax Liability**

Fiscal Year	Liability
1989	\$312,916,241
1990	338,618,526
1991	299,466,177
1992	319,581,876
1993	231,958,874
1994	361,608,041
1995	292,171,323
1996	374,473,579
1997	389,180,394
1998	403,413,969
1999	419,759,473
2000	420,300,957
2001	493,421,870

**Corporate Income Tax Liability**



**Table 2.2**  
**Number of Corporate Returns, Taxable Income, and Tax Liability**

Based on corporate tax returns filed during Fiscal Year 2001

Reported Taxable Income From Virginia Sources	Number of Corporate Returns 500S	Number of Corporate Returns 500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
Up to \$24,999	71,992	64,511	92.8%	\$118,935,653	1.5%	\$7,137,202	1.4%
\$25,000 to \$49,999	0	3,446	2.3%	123,712,212	1.6%	7,422,733	1.5%
\$50,000 to \$99,999	0	2,774	1.9%	194,828,698	2.4%	11,689,722	2.4%
\$100,000 to \$499,999	0	2,895	2.0%	627,657,000	7.9%	37,659,420	7.6%
\$500,000 to \$999,999	0	610	0.4%	435,826,472	5.5%	26,149,588	5.3%
\$1,000,000 to \$1,999,999	0	385	0.3%	538,183,097	6.7%	32,290,986	6.5%
\$2,000,000 to \$9,999,999	0	386	0.3%	1,609,103,162	20.2%	96,546,190	19.6%
\$10,000,000 and Over	0	86	0.1%	4,736,989,550	59.4%	284,219,373	57.6%
<b>Total before adjustments</b>	<b>71,992</b>	<b>75,093</b>	<b>100.0%</b>	<b>\$8,385,235,844</b>	<b>105.2%</b>	<b>\$503,115,215</b>	<b>102.0%</b>
Departmental adjustments	25	3,518		(411,761,405)	-5.2%	(9,693,345)	-1.9%
<b>Total</b>	<b>71,992</b>	<b>75,093</b>	<b>100%</b>	<b>\$7,973,474,439</b>	<b>100%</b>	<b>\$493,421,870</b>	<b>100%</b>

The tax rate is 6% of the corporation's Virginia taxable income.

Some columns may not match totals due to rounding.

Corporations reporting negative taxable incomes are set to zero in this table. Also, S-Corporations report all taxable income on individual returns.

**Table 2.3****Number of Corporate Returns, Taxable Income, and Tax Liability\***

Based on corporate tax returns filed during Fiscal Year

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
<b>Reported Corporate Taxable Income</b>					
<b>From Virginia Sources</b>					
	<b>Number of Corporate Returns</b>				
Up to \$24,999	132,549	137,758	140,455	139,393	136,503
\$25,000 to \$49,999	3,382	3,544	3,844	3,604	3,446
\$50,000 to \$99,999	2,619	2,789	2,999	2,992	2,774
\$100,000 to \$499,999	2,739	2,930	3,157	3,058	2,895
\$500,000 to \$999,999	568	581	627	595	610
\$1,000,000 to \$1,999,999	330	362	390	419	385
\$2,000,000 to \$9,999,999	343	377	379	389	386
\$10,000,000 and Over	83	87	97	86	86
Total before adjustments	142,613	148,428	151,948	150,536	147,085
Departmental Adjustments	3,921	4,043	5,545	5,068	3,543
<b>Total Number of Corporate Returns</b>	<b>142,613</b>	<b>148,428</b>	<b>151,948</b>	<b>150,536</b>	<b>147,085</b>
<b>Reported Corporate Taxable Income</b>					
<b>From Virginia Sources</b>					
	<b>Corporate Taxable Income</b>				
Up to \$24,999	\$120,600,040	\$122,774,492	\$126,989,797	\$123,068,854	\$118,935,653
\$25,000 to \$49,999	121,607,408	127,325,239	138,380,352	130,850,061	123,712,212
\$50,000 to \$99,999	183,308,941	195,798,295	210,202,668	210,391,313	194,828,698
\$100,000 to \$499,999	597,071,449	636,773,728	685,639,258	664,124,636	627,657,000
\$500,000 to \$999,999	393,370,001	408,844,152	442,760,025	415,858,936	435,826,472
\$1,000,000 to \$1,999,999	466,047,960	503,075,344	544,207,035	587,044,896	538,183,097
\$2,000,000 to \$9,999,999	1,373,948,588	1,568,789,527	1,581,707,739	1,583,940,098	1,609,103,162
\$10,000,000 and Over	3,092,297,461	3,220,271,270	3,490,435,149	3,397,580,952	4,736,989,550
Total before adjustments	\$6,348,251,848	\$6,783,652,047	\$7,220,322,023	\$7,112,859,746	\$8,385,235,844
Departmental adjustments	(355,464,940)	79,499,773	(282,879,559)	(104,674,673)	(411,761,405)
<b>Total Corporate Taxable Income</b>	<b>\$5,992,786,908</b>	<b>\$6,863,151,820</b>	<b>\$6,937,442,464</b>	<b>\$7,008,185,073</b>	<b>\$7,973,474,439</b>
<b>Reported Corporate Taxable Income</b>					
<b>From Virginia Sources</b>					
	<b>Corporate Tax Liability</b>				
Up to \$24,999	\$7,354,761	\$7,407,407	\$7,619,392	\$7,384,134	\$7,137,202
\$25,000 to \$49,999	7,368,429	7,643,057	8,302,822	7,851,004	7,422,733
\$50,000 to \$99,999	11,010,584	11,757,213	12,616,938	12,623,479	11,689,722
\$100,000 to \$499,999	35,824,907	38,210,953	41,138,356	39,847,479	37,659,420
\$500,000 to \$999,999	23,602,200	24,530,649	26,565,602	24,951,536	26,149,588
\$1,000,000 to \$1,999,999	27,962,897	30,184,521	32,652,422	35,222,694	32,290,986
\$2,000,000 to \$9,999,999	82,436,915	94,127,372	94,902,464	95,036,406	96,546,190
\$10,000,000 and Over	185,537,848	193,216,276	209,426,109	202,785,930	284,219,373
Total before adjustments	\$381,098,541	\$407,077,448	\$433,224,105	\$425,702,662	\$503,115,215
Departmental adjustments	8,081,853	(3,663,479)	(13,464,631)	(5,401,705)	(9,693,345)
<b>Total Corporate Tax Liability</b>	<b>\$389,180,394</b>	<b>\$403,413,969</b>	<b>\$419,759,473</b>	<b>\$420,300,957</b>	<b>\$493,421,870</b>

\*The Number of Returns includes S Corporations, while taxable income and tax liability include only C Corporations.

**Table 3.1**

**State and Local Retail Sales and Use Tax Net Revenue Collections**

The state tax rate is three and one half percent. The local tax rate is one percent in all cities and counties of Virginia.

Fiscal Year	State Sales and Use Tax			Local	Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	
1995	\$1,657,699,000	\$277,538,000	\$1,935,237,000	\$561,707,000	\$2,496,944,000
1996	1,721,965,000	288,437,000	2,010,402,000	581,227,000	2,591,629,000
1997	1,826,761,000	307,186,000	2,133,947,000	618,188,000	2,752,135,000
1998	1,919,216,000	320,958,000	2,240,174,000	645,109,000	2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	3,315,032,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	3,441,270,000

Not included above are sales and use tax on aircraft and on watercraft shown separately in Table 4.1, and the sales and use tax on motor vehicles administered by the Department of Motor Vehicles.

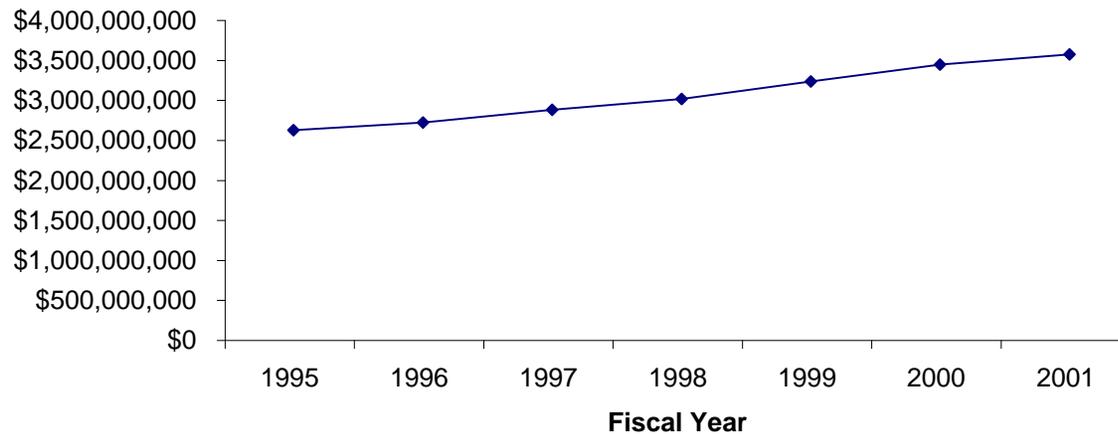
Two-sevenths of the 3.5% state tax is returned to localities for education, based on each locality's school-age population.

One-seventh of the 3.5% is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.

The balance of the 3.5% state tax remains in the General Fund.

The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.

**Total State and Local Sales & Use Tax**



**Table 3.2****Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year**

The business category reflects the principal business activity as reported by the taxpayer.

Calendar year sales are based on deposits of sales tax revenues received by the Department of Taxation.

<b>Category</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
Apparel	\$4,223,122,900	\$4,533,328,500	\$2,902,324,715 *	\$3,039,503,697	\$3,294,167,428	\$3,502,780,852
Clothing	3,636,114,200	3,940,155,000	2,282,839,133	2,388,837,778	2,621,495,579	2,795,952,335
Automotive	2,834,937,200	2,944,525,800	2,965,910,054	3,044,267,551	3,240,189,647	3,296,615,183
Food	16,055,499,600	16,588,877,600	17,055,467,212	17,379,459,468	18,515,404,028	19,014,175,851
Groceries	9,148,791,700	9,442,415,300	9,507,302,347	9,605,352,813	10,183,576,152	10,120,571,755
Restaurants	6,021,370,700	6,275,776,300	6,653,474,327	6,969,397,245	7,473,294,802	7,989,014,059
Furniture	4,008,891,900	3,818,403,300	4,058,440,499	4,470,492,002	5,187,977,893	5,255,491,781
General Merchandise	7,410,516,400	7,366,098,100	9,818,718,387 *	10,545,569,602	10,892,017,291	12,693,329,215
Lumber	5,087,665,100	5,445,004,900	5,839,571,484	5,915,943,722	6,275,698,980	6,441,307,782
Fuel	422,923,500	471,852,800	441,462,645	415,515,539	447,937,796	532,995,419
Machinery	2,504,575,700	2,572,766,100	2,574,188,360	2,800,318,375	3,014,312,486	3,427,290,804
Miscellaneous	7,355,238,500	7,941,711,300	9,066,419,870	9,997,809,640	10,610,759,692	11,732,292,528
Hotel and Motels	1,788,999,200	1,852,685,300	2,015,075,065	2,163,885,408	2,258,433,381	2,392,111,664
Alcoholic Beverage	241,630,400	247,112,600	251,287,102	278,537,133	277,719,072	298,094,540
Other Unidentifiable	153,010,900	140,893,500	58,935,622	62,509,226	53,957,703	75,095,639
<b>Total</b>	<b>\$52,087,011,300</b>	<b>\$53,923,259,800</b>	<b>\$57,047,801,015</b>	<b>\$60,113,811,363</b>	<b>\$64,068,575,397</b>	<b>\$68,661,581,258</b>

\*In 1997, there was a significant drop in apparel and increase in general merchandise, as some businesses changed their classification from apparel to general merchandise.

Groceries includes chain and non-chain groceries, meats, and seafood sales.

Restaurants includes restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.

**Table 3.3****Sales Tax Distribution by Locality, FY 2001**

One percent of state sales and use tax is distributed among counties and cities based on school age population of the locality.

One percent local option is returned to the counties and cities based on the point of sale.

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$3,852,157	\$2,333,945	\$6,186,102	Gloucester	\$4,491,346	\$2,324,616	\$6,815,961
Albemarle	8,258,387	9,587,946	17,846,334	Goochland	1,464,533	1,249,995	2,714,528
Alleghany	1,365,690	491,106	1,856,796	Grayson	1,567,770	462,899	2,030,669
Amelia	1,225,112	453,855	1,678,967	Greene	1,594,128	682,002	2,276,131
Amherst	3,160,251	2,005,141	5,165,392	Greensville	1,000,517	251,076	1,251,593
Appomattox	1,505,169	701,484	2,206,653	Halifax	4,272,242	2,538,161	6,810,404
Arlington	12,957,854	29,204,641	42,162,495	Hanover	10,408,237	10,837,042	21,245,279
Augusta	7,243,592	3,526,139	10,769,732	Henrico	28,513,099	45,051,031	73,564,131
Bath	497,513	791,523	1,289,036	Henry	6,255,156	4,134,311	10,389,466
Bedford	5,719,204	1,965,413	7,684,616	Highland	232,832	76,496	309,328
Bland	656,761	186,095	842,856	Isle of Wight	3,366,176	1,609,325	4,975,501
Botetourt	3,270,627	1,638,683	4,909,309	James City	5,460,014	6,681,668	12,141,682
Brunswick	1,778,637	632,654	2,411,290	King and Queen	583,178	171,568	754,746
Buchanan	2,547,421	1,338,917	3,886,338	King George	1,936,786	807,339	2,744,125
Buckingham	1,327,800	433,767	1,761,567	King William	1,499,678	655,466	2,155,144
Campbell	5,642,325	3,069,430	8,711,755	Lancaster	1,044,448	1,138,014	2,182,462
Caroline	2,411,236	949,081	3,360,317	Lee	2,479,328	1,061,158	3,540,486
Carroll	2,799,472	1,196,461	3,995,933	Loudoun	18,723,185	31,744,307	50,467,492
Charles City	797,339	176,603	973,942	Louisa	2,978,489	1,053,868	4,032,356
Charlotte	1,381,615	459,367	1,840,981	Lunenburg	1,373,378	356,203	1,729,580
Chesterfield	34,432,187	27,838,907	62,271,094	Madison	1,266,297	638,784	1,905,081
Clarke	1,328,898	633,928	1,962,826	Mathews	834,131	282,347	1,116,478
Craig	517,831	104,978	622,809	Mecklenburg	3,033,951	2,744,890	5,778,841
Culpeper	3,862,041	4,193,168	8,055,209	Middlesex	1,032,367	674,771	1,707,138
Cumberland	1,146,586	308,099	1,454,686	Montgomery	7,190,876	7,748,987	14,939,863
Dickenson	1,795,660	531,947	2,327,607	Nelson	1,459,042	731,447	2,190,489
Dinwiddie	2,439,791	796,722	3,236,513	New Kent	1,585,342	587,645	2,172,988
Essex	1,109,795	1,333,046	2,442,841	Northampton	1,684,186	1,073,252	2,757,438
Fairfax	103,803,409	135,657,183	239,460,593	Northumberland	1,023,032	511,188	1,534,220
Fauquier	5,585,765	4,977,471	10,563,236	Nottoway	1,645,198	1,079,919	2,725,117
Floyd	1,114,737	433,792	1,548,529	Orange	2,547,421	1,576,921	4,124,342
Fluvanna	1,893,954	532,329	2,426,283	Page	2,368,953	1,291,175	3,660,128
Franklin	4,635,767	3,454,692	8,090,460	Patrick	1,625,978	633,697	2,259,675
Frederick	6,819,114	5,188,467	12,007,581	Pittsylvania	6,271,081	1,694,319	7,965,400
Giles	1,772,047	1,266,225	3,038,272	Powhatan	2,342,046	841,248	3,183,293

**Table 3.3 continued**  
**Sales Tax Distribution by Locality, FY 2001**

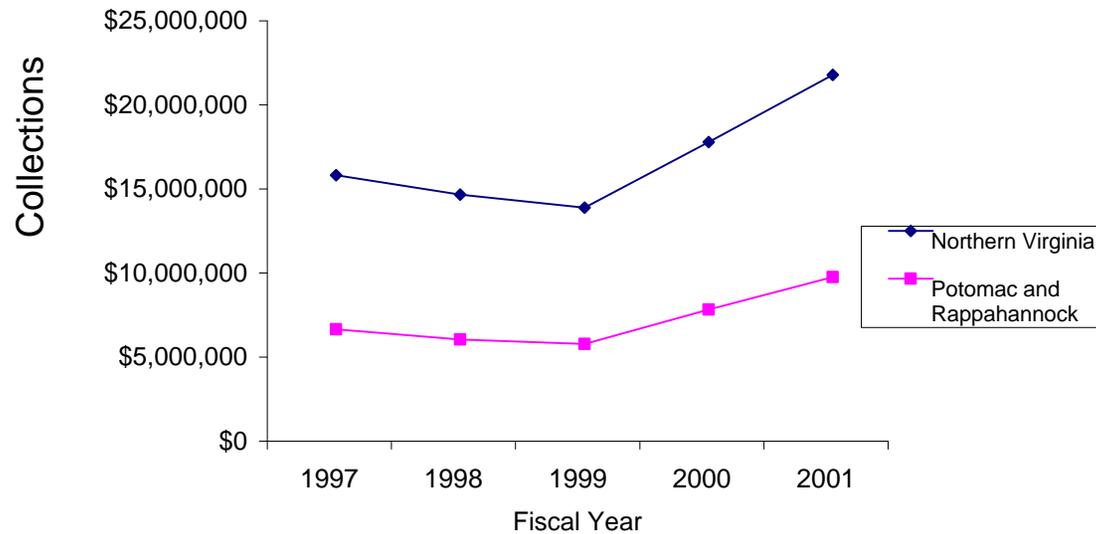
County	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount
Prince Edward	\$1,911,526	\$2,217,166	\$4,128,692	Covington	\$513,987	\$1,117,572	\$1,631,559
Prince George	3,532,562	1,019,213	4,551,775	Danville	5,719,204	6,895,748	12,614,952
Prince William	32,968,752	31,751,140	64,719,892	Emporia	633,149	1,340,881	1,974,030
Pulaski	3,480,395	2,577,147	6,057,542	Fairfax	1,838,492	9,828,192	11,666,684
Rappahannock	834,680	313,771	1,148,451	Falls Church	1,077,945	3,473,927	4,551,872
Richmond	836,327	1,003,638	1,839,966	Franklin	978,003	1,249,054	2,227,057
Roanoke	9,557,083	7,080,221	16,637,304	Fredericksburg	1,782,481	7,685,036	9,467,516
Rockingham	1,903,839	1,717,911	3,621,750	Galax	602,397	1,887,342	2,489,739
Rockingham	7,737,262	3,838,321	11,575,583	Hampton	17,186,715	11,830,215	29,016,930
Russell	3,540,250	1,236,776	4,777,026	Harrisonburg	2,333,809	8,176,068	10,509,876
Scott	2,569,386	1,232,207	3,801,593	Hopewell	2,454,617	1,620,005	4,074,622
Shenandoah	3,593,516	2,567,934	6,161,450	Lexington	349,248	635,246	984,494
Smyth	3,479,846	1,944,818	5,424,664	Lynchburg	6,897,091	11,362,929	18,260,019
Southampton	2,387,074	342,335	2,729,410	Manassas	3,995,480	5,070,063	9,065,544
Spotsylvania	11,062,801	9,260,430	20,323,231	Manassas Park	1,231,702	1,515,299	2,747,001
Stafford	12,969,935	5,815,792	18,785,727	Martinsville	1,930,197	1,986,974	3,917,171
Surry	736,934	185,209	922,144	Newport News	23,613,200	17,029,424	40,642,623
Sussex	1,033,465	535,681	1,569,146	Norfolk	26,050,794	25,221,918	51,272,712
Tazewell	4,184,381	4,482,473	8,666,854	Norton	578,785	1,307,886	1,886,670
Warren	3,393,632	2,070,093	5,463,725	Petersburg	3,665,452	2,924,623	6,590,075
Washington	5,522,065	4,796,444	10,318,510	Poquoson	1,430,487	372,787	1,803,274
Westmoreland	1,708,897	658,931	2,367,828	Portsmouth	11,645,979	4,531,516	16,177,495
Wise	4,413,369	2,684,129	7,097,498	Radford	886,298	751,604	1,637,902
Wythe	2,902,709	2,596,317	5,499,026	Richmond	19,372,807	25,731,394	45,104,202
York	7,211,194	4,844,296	12,055,490	Roanoke	8,838,270	17,480,882	26,319,152
<b>Total Counties</b>	<b>\$509,282,044</b>	<b>\$480,162,737</b>	<b>\$989,444,781</b>	Salem	2,520,513	4,797,249	7,317,762
				Staunton	2,069,127	3,394,080	5,463,207
				Suffolk	8,494,514	4,152,676	12,647,189
				Virginia Beach	51,765,520	39,647,369	91,412,889
				Waynesboro	1,847,827	2,448,808	4,296,635
				Williamsburg	421,184	3,713,373	4,134,557
				Winchester	2,218,491	7,937,827	10,156,318
				<b>Total Cities</b>	<b>\$256,863,906</b>	<b>\$300,516,191</b>	<b>\$557,380,097</b>
				<b>Total Counties</b>	<b>\$509,282,044</b>	<b>\$480,162,737</b>	<b>\$989,444,781</b>
				<b>Aggregate</b>	<b>\$766,145,950</b>	<b>\$780,678,928</b>	<b>\$1,546,824,878</b>

**Table 3.4**  
**Virginia Motor Fuel Sales Tax Revenue Collections by Locality**

Deposits of July through June

Locality	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Arlington County	\$1,605,168	\$1,561,366	\$1,451,085	\$1,824,694	\$2,147,801
Fairfax County	9,442,156	8,644,735	8,003,912	10,147,126	12,220,788
Loudoun County	1,743,297	1,695,063	1,777,522	2,578,247	3,435,724
Alexandria City	1,312,408	1,184,801	1,166,180	1,461,740	1,989,471
Fairfax City	799,703	698,577	626,097	853,483	916,236
Falls Church City	317,560	283,563	269,630	339,615	485,428
Northern Virginia Transportation Commission	\$15,220,293	\$14,068,105	\$13,294,426	\$17,204,905	\$21,195,447
Prince William County	3,459,853	3,193,846	3,089,697	4,036,162	5,089,169
Stafford County	1,260,121	1,122,932	1,007,505	1,481,823	1,667,215
Fredericksburg City	545,684	445,877	523,424	602,964	1,135,151
Manassas City	650,434	594,907	493,387	821,593	878,760
Manassas Park City	153,193	90,460	84,605	283,055	393,715
Potomac and Rappahannock Transportation Commission	\$6,069,285	\$5,448,021	\$5,198,619	\$7,225,597	\$9,164,010
<b>Aggregate</b>	<b>\$21,289,578</b>	<b>\$19,516,126</b>	<b>\$18,493,045</b>	<b>\$24,430,502</b>	<b>\$30,359,457</b>

**Motor Fuel Sales Tax Revenue**



**Table 4.1**  
**Aircraft and Watercraft Sales and Use Tax**  
 Net Revenue Collections

Fiscal Year	Aircraft	Watercraft
1990	\$1,844,000	\$2,909,000
1991	2,691,200	2,293,400
1992	1,746,700	2,178,200
1993	2,674,800	2,310,600
1994	2,688,200	2,864,700
1995	3,153,000	3,000,000
1996	3,021,000	3,506,000
1997	1,986,000	3,259,000
1998	3,549,000	3,704,000
1999	4,958,000	5,122,000
2000	4,083,000	5,409,000
2001	3,401,000	5,847,000

The sales and use tax rate for aircraft is 2 percent of the sales price.  
 The sales and use tax rate for watercraft is 2 percent of the purchase price.

**Table 4.2**  
**Estate Tax**  
 Net Revenue Collections

Fiscal Year	Collections
1990	\$63,062,400
1991	46,882,800
1992	48,790,900
1993	47,895,000
1994	82,996,000
1995	77,676,000
1996	69,398,000
1997	92,163,000
1998	122,304,000
1999	154,079,000
2000	150,121,000
2001	126,839,000

The estate tax is equal to the credit for State Death Taxes allowable under federal estate tax laws.

**Table 4.3**  
**Miscellaneous Taxes**  
 Net Revenue Collections

Fiscal Year	Recordation, Deeds	Suits and Wills	Tobacco Excise	Egg Promotion	Forest Products	Peanut Excise	Soybean
1990	\$88,272,400	\$3,375,300	\$16,174,000	\$180,100	\$1,458,900	\$259,300	\$157,200
1991	68,620,500	3,241,000	15,293,500	182,800	1,395,400	311,800	274,300
1992	80,222,300	3,434,700	15,151,900	187,200	1,368,900	292,900	354,600
1993	96,081,000	3,499,900	14,788,900	199,700	1,533,900	233,300	438,200
1994	111,244,200	3,681,800	14,881,000	183,700	1,650,800	169,500	379,000
1995	81,274,100	3,432,900	15,811,000	161,000	1,774,000	300,000	363,000
1996	91,381,000	4,098,000	15,950,000	149,000	1,650,000	307,000	415,000
1997	98,693,000	4,747,000	16,035,000	141,000	1,707,000	318,000	539,000
1998	122,325,000	4,491,000	15,728,000	172,000	1,921,000	277,000	331,000
1999	152,447,000	5,425,000	15,376,000	144,000	1,805,000	312,000	305,000
2000	141,332,000	4,957,000	15,208,000	160,000	1,906,000	317,000	279,000
2001	162,533,000	5,089,000	15,074,000	148,000	1,711,000	300,000	324,000

The recordation tax is 15 cents on every \$100 value of property conveyed. Localities may impose a tax equal to one-third of the state tax.  
 The state tax on deeds is 50 cents per \$500. The tax on suits is \$5 for debts under \$50,000, \$15 for debts of \$50,001 to \$100,000, and \$25 for debts over \$100,000.  
 The tax on wills is 10 cents per \$100, or fraction of \$100, for estates exceeding \$5,000, including the first \$5,000. There is no tax on estates not exceeding \$5,000.  
 The tobacco tax is 1.25 mills per cigarette. Localities may impose additional levies. The peanut tax is 10 cents per 100 pounds.  
 The egg excise tax is 5 cents per 30 dozen cases for shell eggs, and 11 cents per 100 pounds of liquid eggs.  
 The soybean assessment rate is one-half of one percent of the net market value per bushel.

**Table 4.4****Bank Franchise Tax Assessment Statement - Taxable Year 2000**

<b>Assessment Items</b>	<b>Counties</b>	<b>Cities</b>	<b>Total</b>
Total capital value based on capital, surplus, and undivided profits	\$5,404,181,935	\$86,340,828,452	\$91,745,010,387
Capital before Virginia modifications	4,869,009,347	58,703,126,198	63,572,135,545
Capital attributable to Virginia	4,266,859,120	5,229,858,352	9,496,717,472
Deductions of assessed value of real estate otherwise taxed in this state	436,346,889	1,207,556,955	1,643,903,844
Deductions of book value of tangible personal property otherwise taxed in this state	0	187,446,114	187,446,114
Reserve for loan losses included in undivided profits or capital reserves	250,061,627	3,304,627,336	3,554,688,963
Other Additions	487,075	4,035,000	4,522,075
Other deductions: (Total)	785,721,290	30,946,364,591	31,732,085,881
(a) U. S. obligations	308,248,320	4,160,538,359	4,468,786,679
(b) Retained earnings and surplus of non-banking subsidiaries	477,472,970	17,922,524,963	18,399,997,933
(c) Miscellaneous deductions	0	8,863,301,269	8,863,301,269
Net taxable capital	\$3,022,432,000	\$3,648,482,500	\$6,670,914,500
Total Tax Assessment	\$21,831,845	\$38,326,127	\$60,157,972
Local Tax Credit (Local Tax Assessment)	17,465,476	30,660,925	48,126,401
State Tax Credits			
Neighborhood Assistance Act Credit	183,549	136,032	319,581
Major Business Facility Job Tax Credit	0	0	0
Enterprise Zone Credit	0	0	0
Historic Rehabilitation Tax Credit	94,622	2,567,466	2,662,088
<b>Total State Tax Assessment</b>	<b>\$5,968,369</b>	<b>\$6,335,610</b>	<b>\$9,049,902</b>
Office Audit Adjustment for Reserve for Loan Losses*			\$4,426,182
<b>Net Revenue</b>			<b>\$4,623,720</b>

Total state tax assessed is net of local and state tax credits.

Total state tax assessed includes taxes from foreign branches.

Some columns may not match totals due to rounding.

\* Adjustment due to change in the method for determining the effect of a bank's reserve for loan losses on its Bank Franchise Tax.

**Table 4.5****Bank Franchise Tax Net Revenue Collections**

Tax on net taxable capital of banks and trust companies is \$1 per \$100 of taxable value on January 1 of each year, with proration for new banks.

Any county, city, or town may impose a tax not to exceed 80 percent of the state rate of taxation, with a credit allowed against the state tax.

<b>Fiscal Year</b>	<b>State Taxes</b>
1995	\$7,484,000
1996	8,401,000
1997	8,804,000
1998	8,435,000
1999	13,339,000
2000	12,304,000
2001	4,624,000

**Table 4.6****Recordation Tax and Deeds of Conveyance Revenue Collections**

The state recordation tax rate is 15 cents on every \$100 or fraction thereof of the consideration or the actual value of the property conveyed, whichever is greater. The rate of the tax, when the consideration or value exceeds \$100, is 50 cents for each \$500 or fraction thereof. Localities may impose an additional tax equal to one-third of the state tax.

The state tax on deeds (grantor's tax) is 50 cents per \$500, and revenues are shared between the state and the locality.

County	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Accomack	\$232,117	\$252,289	\$333,762	\$331,297	\$334,605
Albemarle	1,546,230	1,810,046	2,245,804	2,145,385	2,282,723
Alleghany	83,560	91,291	113,056	83,153	110,263
Amelia	96,911	121,006	174,086	153,481	113,284
Amherst	219,956	247,131	296,763	281,203	357,296
Appomattox	83,167	93,184	117,946	105,456	100,976
Arlington	4,144,677	4,779,920	6,496,867	5,325,754	6,471,855
Augusta	602,896	757,744	944,102	833,380	914,599
Bath	31,616	44,812	53,241	100,414	74,728
Bedford	743,771	884,080	1,141,239	1,092,446	1,137,961
Bland	32,217	27,220	42,938	38,845	45,644
Botetourt	411,833	473,504	530,005	508,774	526,219
Brunswick	134,414	101,133	128,432	136,598	127,971
Buchanan	59,165	55,001	68,548	65,515	57,552
Buckingham	77,144	91,402	109,615	107,839	90,695
Campbell	355,853	422,102	568,822	410,832	526,870
Caroline	163,727	234,935	245,801	277,854	224,625
Carroll	146,081	194,377	259,994	223,864	255,830
Charles City	56,543	57,983	77,242	109,753	69,159
Charlotte	72,844	79,773	78,819	95,071	74,371
Chesterfield	3,945,500	4,908,316	6,354,386	5,216,709	5,484,974
Clarke	165,798	213,974	277,712	285,216	313,246
Craig	30,890	34,085	48,364	36,078	40,466
Culpeper	436,216	558,984	590,924	536,796	745,821
Cumberland	63,232	78,453	120,106	88,823	94,165
Dickenson	36,003	34,905	44,858	39,184	49,623
Dinwiddie	190,340	232,346	285,363	252,323	230,244
Essex	80,074	106,781	107,695	134,125	101,241
Fairfax	23,397,096	29,110,178	37,912,358	34,629,765	40,706,671
Fauquier	936,978	1,317,470	1,582,671	1,493,890	1,722,246
Floyd	82,453	96,033	129,789	132,782	135,422
Fluvanna	250,663	275,354	342,618	369,454	415,765
Franklin	506,744	675,542	849,176	745,130	848,461
Frederick	751,520	975,342	1,117,430	1,169,256	1,302,530
Giles	93,810	97,484	134,215	115,930	114,651
Gloucester	357,739	417,779	491,353	431,975	467,701
Goochland	356,299	407,217	501,128	560,271	595,468
Grayson	92,471	99,841	125,504	169,139	144,297
Greene	159,060	230,092	250,333	247,615	271,451
Greensville	41,598	46,917	56,154	61,963	99,213

**Table 4.6 continued**  
**Recordation Tax and Deeds of Conveyance Revenue Collections**

County	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Halifax	\$406,525	\$249,114	\$312,409	\$266,735	\$327,494
Hanover	1,439,027	2,001,262	2,136,849	1,921,918	2,160,294
Henrico	4,519,747	5,393,800	6,990,110	5,951,156	6,733,644
Henry	369,428	382,383	543,295	349,270	359,680
Highland	29,714	27,446	35,937	23,434	31,040
Isle of Wight	317,835	423,419	495,070	489,756	516,740
James City	1,418,825	1,604,545	1,911,911	2,040,941	1,774,157
King and Queen	53,183	56,427	69,291	126,298	57,551
King George	170,265	258,217	292,826	215,214	251,113
King William	233,166	210,374	191,970	247,603	183,340
Lancaster	153,746	227,520	278,712	269,264	280,974
Lee	78,241	92,554	95,585	119,553	100,740
Loudoun	4,915,448	6,901,623	9,685,824	11,176,111	14,516,313
Louisa	270,756	351,858	380,700	468,403	489,960
Lunenburg	75,920	69,170	83,050	83,630	102,260
Madison	108,719	119,725	152,447	139,477	142,232
Mathews	102,572	154,525	149,312	166,363	173,254
Mecklenburg	224,901	289,810	345,114	356,182	319,221
Middlesex	159,422	175,116	197,414	227,771	202,629
Montgomery	744,683	914,546	1,068,246	979,624	1,150,978
Nelson	198,541	250,724	268,396	284,457	314,956
New Kent	234,520	246,022	228,126	236,130	287,944
Northampton	98,484	116,381	161,529	198,678	250,431
Northumberland	173,639	200,822	258,472	234,070	251,639
Nottoway	75,628	92,607	109,147	114,165	96,090
Orange	320,077	333,125	447,547	468,081	484,400
Page	139,715	170,233	195,455	180,189	214,301
Patrick	112,074	124,921	167,737	138,076	136,691
Pittsylvania	330,775	429,227	503,531	404,080	537,952
Powhatan	328,169	374,237	430,959	402,004	420,771
Prince Edward	103,989	127,974	147,208	164,443	128,344
Prince George	226,411	316,879	447,878	392,989	476,803
Prince William	4,932,299	6,237,344	7,705,454	7,990,189	10,791,718
Pulaski	213,826	274,985	349,458	372,061	345,725
Rappahannock	82,782	121,291	170,604	169,493	160,740
Richmond	50,658	60,250	88,206	90,457	66,412
Roanoke	1,164,884	1,392,990	1,574,219	1,458,241	1,599,558
Rockbridge	210,174	209,098	314,424	262,417	288,625
Rockingham	730,416	952,610	997,716	985,893	1,078,538
Russell	101,538	104,427	169,737	133,933	139,914

**Table 4.6 continued**  
**Recordation Tax and Deeds of Conveyance Revenue Collections**

<b>County</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>
Scott	\$86,087	\$89,348	\$120,300	\$119,398	\$124,955
Shenandoah	314,939	410,389	535,995	467,416	518,181
Smyth	165,370	169,921	180,011	202,741	218,491
Southampton	115,108	138,041	151,444	122,984	156,422
Spotsylvania	1,529,496	1,940,011	2,473,105	2,301,323	2,463,629
Stafford	1,610,439	1,989,748	2,348,069	2,133,179	2,852,312
Surry	41,174	47,376	57,986	46,733	65,292
Sussex	70,895	60,056	74,444	66,931	87,527
Tazewell	280,995	241,982	305,585	334,441	281,542
Warren	343,491	393,899	477,875	488,972	575,144
Washington	450,131	471,895	608,284	540,969	562,268
Westmoreland	153,818	191,364	222,767	194,996	216,254
Wise	124,205	176,916	191,427	170,086	155,269
Wythe	191,683	208,001	288,729	223,392	265,728
York	908,431	1,207,148	1,347,575	1,205,235	1,457,605
<b>Total Counties</b>	<b>\$73,276,197</b>	<b>\$90,511,702</b>	<b>\$114,884,685</b>	<b>\$108,060,885</b>	<b>\$125,726,672</b>

<b>City</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>
Alexandria	\$2,593,196	\$3,333,883	\$5,121,193	\$4,268,682	\$5,090,202
Bedford	51,248	61,740	70,432	53,612	60,131
Bristol	178,355	183,060	299,547	240,419	217,037
Buena Vista	38,237	44,504	48,565	52,352	49,309
Charlottesville	379,326	462,770	591,860	578,570	546,967
Chesapeake	2,807,087	3,372,356	4,122,755	3,571,028	3,902,718
Clifton Forge	17,944	20,987	22,108	22,561	20,165
Colonial Heights	177,718	236,008	284,898	220,740	255,904
Covington	32,600	47,964	69,711	39,991	57,645
Danville	286,856	394,696	369,860	347,158	372,499
Emporia	33,241	29,896	79,385	56,794	42,532
Fairfax	255,993	256,255	140,902	421,670	506,971
Falls Church	158,859	323,193	366,204	272,662	250,433
Franklin	53,279	63,970	107,545	94,245	74,076
Fredericksburg	330,880	287,883	341,133	380,331	346,960
Galax	50,417	61,224	74,184	80,315	61,392
Hampton	1,164,897	1,326,911	1,514,125	1,152,396	1,719,123
Harrisonburg	340,442	678,244	518,995	525,775	437,828
Hopewell	138,667	183,116	175,628	135,380	172,576
Lexington	51,352	67,940	74,876	67,212	68,943

**Table 4.6 continued**  
**Recordation Tax and Deeds of Conveyance Revenue Collections**

City	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Lynchburg	\$644,969	\$695,217	\$718,076	\$781,182	\$799,208
Manassas	405,006	376,354	308,906	292,499	252,756
Manassas Park	147,334	175,641	127,731	153,381	151,417
Martinsville	91,923	117,258	216,804	126,664	123,339
Newport News	1,458,979	1,900,938	2,209,509	1,445,134	2,165,238
Norfolk	1,823,322	2,142,663	2,691,771	2,205,748	2,303,685
Norton	22,807	17,836	27,359	33,641	20,859
Petersburg	204,080	211,593	281,042	298,840	234,756
Poquoson	131,872	144,795	190,045	180,901	162,949
Portsmouth	694,332	945,690	1,089,715	928,906	984,883
Radford	104,718	99,529	151,869	116,331	128,089
Richmond	2,097,816	2,869,060	2,647,500	2,742,295	2,954,468
Roanoke	949,574	1,208,267	1,281,535	1,240,066	1,278,048
Salem	291,216	315,442	333,403	290,288	378,135
Staunton	211,520	340,219	305,254	259,012	277,546
Suffolk	829,621	891,177	1,375,174	1,133,908	1,329,943
Virginia Beach	5,643,141	7,218,519	8,381,681	7,633,522	8,094,324
Waynesboro	170,380	193,488	217,326	234,194	226,763
Williamsburg	176,703	210,850	258,973	235,962	311,605
Winchester	267,628	316,700	390,778	428,271	462,604
<b>Total Cities</b>	<b>\$25,507,534</b>	<b>\$31,827,835</b>	<b>\$37,598,357</b>	<b>\$33,342,636</b>	<b>\$36,894,026</b>
<b>Total Counties</b>	<b>\$73,276,197</b>	<b>\$90,511,702</b>	<b>\$114,884,685</b>	<b>\$108,060,885</b>	<b>\$125,726,672</b>
<b>Aggregate</b>	<b>\$98,783,732</b>	<b>\$122,339,538</b>	<b>\$152,483,042</b>	<b>\$141,403,521</b>	<b>\$162,620,698</b>

The tax is deposited into the state General Fund. Beginning in January 1994, the Department of Accounts distributes \$10 million per quarter of the state revenue from the recordation tax and the grantor's tax back to the localities, or for certain localities, deposits revenues into the Northern Virginia Transportation Fund.

**Table 5.1**

**Assessed Values, Levies Assessed, and Average Tax Rates**

<b>Tax Year</b>	<b>Real Estate Taxable</b>	<b>Tangible Personal Property</b>	<b>Machinery and Tools</b>	<b>Merchants' Capital</b>	<b>Public Service Corporations</b>	<b>Total Taxable Property</b>
<b>Assessed Values</b>						
* 1993	\$297,316,413,184	\$26,228,389,643	\$5,379,318,145	\$457,746,682	\$21,604,738,960	\$350,986,606,614
* 1994	304,193,415,580	30,672,512,153	5,801,343,825	491,486,965	22,246,839,439	363,405,597,962
* 1995	314,762,613,711	35,778,398,772	6,173,666,397	602,766,477	22,933,155,932	380,250,601,289
* 1996	326,244,133,064	39,407,360,347	6,943,053,463	619,419,617	23,301,462,481	396,515,428,972
* 1997	340,575,933,456	41,440,045,808	7,378,914,817	636,001,597	23,958,533,524	413,989,429,202
* 1998	357,933,576,243	44,192,544,427	8,372,295,368	677,016,100	24,278,814,303	435,454,246,441
1999	377,609,745,833	47,746,947,423	9,177,732,121	736,112,916	25,459,493,264	460,730,031,557
2000	404,571,768,890	52,842,420,797	9,608,877,913	777,508,625	27,194,732,245	494,995,308,470
<b>Levies Assessed</b>						
* 1993	\$3,022,099,530	\$933,498,169	\$129,600,226	\$7,657,544	\$198,569,458	\$4,291,424,927
* 1994	3,092,197,008	1,059,094,748	141,183,093	7,985,343	201,148,122	4,501,608,314
* 1995	3,200,438,551	1,216,178,045	145,517,252	9,581,328	206,361,094	4,778,076,270
* 1996	3,376,183,301	1,342,735,862	152,035,041	9,019,914	212,959,796	5,092,933,914
* 1997	3,522,144,461	1,398,416,289	161,385,485	9,185,760	219,566,825	5,310,698,820
* 1998	3,713,078,612	1,485,891,746	173,136,750	9,708,163	216,199,619	5,598,014,890
1999	3,934,599,496	1,595,348,355	191,563,304	9,905,240	236,436,942	5,967,853,337
2000	4,227,289,006	1,790,248,453	204,733,619	10,745,692	237,473,474	6,470,490,244
<b>Average Tax Rates per \$100 of Assessed Value</b>						
1993	\$1.02	\$3.56	\$2.41	\$1.67	\$0.92	\$1.22
1994	1.02	3.45	2.43	1.62	0.90	1.24
1995	1.02	3.40	2.36	1.59	0.90	1.26
1996	1.03	3.41	2.19	1.46	0.91	1.28
1997	1.03	3.37	2.19	1.44	0.92	1.28
1998	1.04	3.36	2.07	1.43	0.89	1.29
1999	1.04	3.34	2.09	1.35	0.93	1.30
2000	1.04	3.39	2.13	1.38	0.87	1.31

\* Data in these years was revised to reflect corrections to data made by local Commissioners of the Revenue and Assessors. Average Tax Rate is the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

Table 5.2

## Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2000

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$562,922,200	\$513,111,700	\$752,566,400	\$1,315,488,600	\$1,265,678,100	\$9,636,332	2000
Albemarle	2,531,722,230	1,750,680,780	4,161,089,200	6,692,811,430	5,911,769,980	44,929,452	2000
Alleghany	106,171,600	92,921,500	398,069,400	504,241,000	490,990,900	3,731,531	2000
Amelia	312,168,300	248,606,740	324,390,400	636,558,700	572,997,140	2,693,087	2000
Amherst	324,874,300	278,708,000	755,113,700	1,079,988,000	1,033,821,700	7,236,751	2000
Appomattox	174,483,600	174,483,600	316,798,150	491,281,750	491,281,750	3,930,254	2000
Arlington	7,033,777,100	7,033,777,100	14,333,083,800	21,366,860,900	21,366,860,900	218,582,468	2000
Augusta	1,131,708,900	859,699,990	2,160,470,200	3,292,179,100	3,020,170,190	17,516,987	2000
Bath	185,013,450	185,013,450	251,818,500	436,831,950	436,831,950	2,184,160	2000/2001
Bedford	1,180,587,346	919,179,646	2,294,109,175	3,474,696,521	3,213,288,821	21,529,035	2000
Bland	95,154,800	66,429,000	108,927,900	204,082,700	175,356,900	1,209,963	2000
Botetourt	627,127,400	476,527,700	1,155,627,400	1,782,754,800	1,632,155,100	11,425,086	2000
Brunswick	270,707,800	270,707,800	327,353,759	598,061,559	598,061,559	2,990,308	2000
Buchanan	497,656,300	497,656,300	455,385,570	953,041,870	953,041,870	5,622,947	2000
Buckingham	255,644,017	255,644,017	280,898,660	536,542,677	536,542,677	3,111,948	2000
Campbell	495,230,346	422,023,515	1,360,312,739	1,855,543,085	1,782,336,254	10,159,317	2000
Caroline	412,572,215	339,438,432	607,131,400	1,019,703,615	946,569,832	7,099,271	2000
Carroll	371,074,300	371,074,300	633,262,500	1,004,336,800	1,004,336,800	6,226,888	2000
Charles City	161,604,500	161,604,500	168,255,891	329,860,391	329,860,391	2,699,798	2000
Charlotte	199,222,980	199,222,980	261,172,280	460,395,260	460,395,260	2,992,582	2000
Chesterfield	3,758,876,862	3,649,655,809	10,094,839,900	13,853,716,762	13,744,495,709	148,440,554	2000
Clarke	440,384,640	285,339,817	514,886,981	955,271,621	800,226,798	7,362,086	2000
Craig	123,097,800	123,097,800	125,625,700	248,723,500	248,723,500	1,442,596	2000
Culpeper	697,722,000	536,775,000	1,159,221,600	1,856,943,600	1,695,996,600	13,907,172	2000
Cumberland	147,402,621	147,402,621	248,150,494	395,553,115	395,553,115	3,006,203	2000
Dickenson	350,387,525	350,387,525	422,169,800	772,557,325	772,557,325	4,635,344	2000
Dinwiddie	355,066,606	324,644,930	701,766,516	1,056,833,122	1,026,411,446	8,108,650	2000
Essex	269,879,500	269,879,500	396,595,594	666,475,094	666,475,094	3,665,651	2000
Fairfax	28,759,773,060	28,666,895,285	59,130,255,365	87,890,028,425	87,797,150,650	1,079,904,953	2000
Fauquier	2,247,272,800	1,456,617,000	2,394,938,800	4,642,211,600	3,851,555,800	40,826,491	2000
Floyd	227,539,800	209,785,200	301,349,200	528,889,000	511,134,400	3,552,412	2000
Fluvanna	367,722,510	269,379,345	641,895,200	1,009,617,710	911,274,545	6,196,667	2000
Franklin	1,160,379,000	1,046,708,788	1,605,864,600	2,766,243,600	2,652,573,388	14,589,142	2000
Frederick	1,289,925,800	1,058,300,521	2,017,934,200	3,307,860,000	3,076,234,721	19,687,902	2000
Giles	164,553,900	137,251,300	423,462,200	588,016,100	560,713,500	3,464,444	2000
Gloucester	693,640,440	633,207,660	1,070,139,500	1,763,779,940	1,703,347,160	15,670,794	2000
Goochland	748,974,083	597,256,682	824,931,876	1,573,905,959	1,422,188,558	12,799,702	2000
Grayson	339,131,637	339,131,637	327,116,920	666,248,557	666,248,557	3,597,742	2000
Greene	265,240,189	182,868,829	466,971,830	732,212,019	649,840,659	4,938,789	2000
Greensville	142,048,450	142,048,450	179,150,880	321,199,330	321,199,330	1,959,316	2000

Table 5.2 continued

## Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2000

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Halifax	\$519,811,765	\$519,811,765	\$975,743,634	\$1,495,555,399	\$1,495,555,399	\$5,383,999	2000
Hanover	2,022,237,600	1,700,719,100	3,735,413,000	5,757,650,600	5,436,132,100	45,119,896	2000
Henrico	4,301,565,400	4,217,818,100	10,974,835,150	15,276,400,550	15,192,653,250	142,901,849	2000
Henry	417,937,000	408,306,900	1,397,204,700	1,815,141,700	1,805,511,600	10,827,070	2000
Highland	161,385,800	161,385,800	114,313,900	275,699,700	275,699,700	1,378,498	2000
Isle of Wight	601,400,000	484,243,500	1,061,448,826	1,662,848,826	1,545,692,326	11,128,985	2000/2001
James City	1,511,706,900	1,444,594,300	3,141,288,400	4,652,995,300	4,585,882,700	39,897,274	2000/2001
King and Queen	177,918,100	177,918,100	155,885,900	333,804,000	333,804,000	2,503,530	2000
King George	339,742,300	279,941,679	549,404,005	889,146,305	829,345,684	6,220,130	2000
King William	255,827,300	191,959,401	435,695,800	691,523,100	627,655,201	4,396,970	2000
Lancaster	500,231,800	495,298,900	637,991,300	1,138,223,100	1,133,290,200	6,006,438	2000
Lee	183,234,364	183,234,364	418,514,223	601,748,587	601,748,587	3,911,366	2000
Loudoun	6,811,773,800	5,899,648,100	9,833,970,600	16,645,744,400	15,733,618,700	169,923,082	2000
Louisa	650,507,900	493,933,200	870,226,000	1,520,733,900	1,364,159,200	9,139,867	2000
Lunenburg	170,270,450	170,270,450	217,177,650	387,448,100	387,448,100	1,937,241	2000
Madison	307,603,400	205,981,597	416,482,300	724,085,700	622,463,897	4,481,740	2000
Mathews	261,348,000	261,348,000	411,027,399	672,375,399	672,375,399	4,908,340	2000
Mecklenburg	585,248,752	585,248,752	928,644,332	1,513,893,084	1,513,893,084	6,509,743	2000
Middlesex	417,827,800	389,999,100	489,974,600	907,802,400	879,973,700	4,575,863	2000
Montgomery	828,946,900	748,718,700	2,290,450,700	3,119,397,600	3,039,169,400	20,666,358	2000
Nelson	458,308,900	370,820,503	723,434,058	1,181,742,958	1,094,254,561	7,878,632	2000
New Kent	395,191,400	359,913,400	563,218,200	958,409,600	923,131,600	6,646,548	2000
Northampton	380,046,500	374,704,700	372,822,400	752,868,900	747,527,100	4,592,500	2000
Northumberland	586,721,391	518,058,889	598,286,006	1,185,007,397	1,116,344,895	6,251,532	2000
Nottoway	178,994,599	168,773,948	321,058,164	500,052,763	489,832,112	2,645,093	2000
Orange	521,339,744	454,850,239	997,795,000	1,519,134,744	1,452,645,239	10,459,046	2000
Page	306,261,300	198,813,900	654,457,900	960,719,200	853,271,800	6,314,211	2000
Patrick	237,084,000	237,084,000	420,708,900	657,792,900	657,792,900	3,815,199	2000
Pittsylvania	677,667,300	556,562,800	1,375,403,400	2,053,070,700	1,931,966,200	11,591,797	2000
Powhatan	469,724,600	372,064,600	747,423,700	1,217,148,300	1,119,488,300	9,739,548	2000
Prince Edward	207,307,641	207,307,641	417,073,214	624,380,855	624,380,855	3,683,847	2000
Prince George	378,771,300	311,198,758	793,167,000	1,171,938,300	1,104,365,758	9,939,303	2000
Prince William	5,503,166,500	5,251,661,500	10,263,727,600	15,766,894,100	15,515,389,100	207,906,214	2000
Pulaski	330,111,100	285,631,200	936,700,200	1,266,811,300	1,222,331,400	7,578,455	2000
Rappahannock	448,975,000	198,574,000	374,367,900	823,342,900	572,941,900	5,138,467	2000
Richmond	152,303,040	143,195,720	240,752,320	393,055,360	383,948,040	1,919,740	2000
Roanoke	1,093,202,900	942,495,900	3,378,201,000	4,471,403,900	4,320,696,900	49,539,529	2000
Rockbridge	385,894,681	296,718,381	677,845,000	1,063,739,681	974,563,381	6,139,749	2000
Rockingham	1,017,038,320	812,176,760	2,281,433,150	3,298,471,470	3,093,609,910	21,964,633	2000
Russell	299,690,210	239,551,190	432,807,370	732,497,580	672,358,560	4,303,095	2000

Table 5.2 continued

## Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2000

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Scott	\$235,490,600	\$235,490,600	\$388,690,300	\$624,180,900	\$624,180,900	\$4,556,521	2000
Shenandoah	692,506,400	573,579,900	1,267,750,100	1,960,256,500	1,841,330,000	11,232,113	2000
Smyth	265,440,515	230,079,618	657,051,455	922,491,970	887,131,073	6,209,918	2000
Southampton	387,650,500	387,650,500	440,789,900	828,440,400	828,440,400	4,970,642	2000
Spotsylvania	1,817,311,200	1,637,157,573	3,441,212,200	5,258,523,400	5,078,369,773	51,799,363	2000
Stafford	1,793,960,520	1,549,719,720	3,456,050,300	5,250,010,820	5,005,770,020	59,068,086	2000
Surry	215,186,600	215,186,600	179,649,900	394,836,500	394,836,500	2,961,274	2000
Sussex	237,743,210	237,743,210	207,903,451	445,646,661	445,646,661	2,673,880	2000
Tazewell	451,081,000	396,698,400	1,074,253,000	1,525,334,000	1,470,951,400	8,237,328	2000
Warren	541,795,500	448,540,400	1,068,387,600	1,610,183,100	1,516,928,000	12,590,502	2000
Washington	632,112,200	487,750,900	1,288,942,800	1,921,055,000	1,776,693,700	11,641,303	2000
Westmoreland	382,623,900	327,935,440	574,398,500	957,022,400	902,333,940	5,513,228	2000
Wise	340,431,312	340,431,312	723,249,220	1,063,680,532	1,063,680,532	5,531,139	2000
Wythe	317,220,700	274,636,513	666,983,700	984,204,400	941,620,213	6,685,504	2000
York	1,358,943,900	1,335,246,800	2,246,867,800	3,605,811,700	3,582,114,600	30,806,186	2000
<b>Total Counties</b>	<b>\$104,202,266,721</b>	<b>\$95,541,530,072</b>	<b>\$197,461,659,307</b>	<b>\$301,663,926,028</b>	<b>\$293,003,189,379</b>	<b>\$2,897,607,139</b>	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$3,922,935,900	\$3,922,935,900	\$8,731,695,900	\$12,654,631,800	\$12,654,631,800	\$140,466,413	2000
Bedford	49,285,200	49,285,200	225,236,600	274,521,800	274,521,800	2,086,366	2000/2001
Bristol	121,925,160	121,925,160	467,273,100	589,198,260	589,198,260	6,481,181	2000
Buena Vista	33,088,055	32,619,380	170,900,615	203,988,670	203,519,995	1,913,088	2000/2001
Charlottesville	478,120,500	478,120,500	1,649,456,500	2,127,577,000	2,127,577,000	23,616,105	2000
Chesapeake	3,137,306,218	3,137,306,218	6,682,822,700	9,820,128,918	9,820,128,918	124,344,435	2000/2001
Clifton Forge	12,437,600	12,437,600	84,295,880	96,733,480	96,733,480	1,286,555	2000/2002
Colonial Heights	254,576,300	254,576,300	644,380,100	898,956,400	898,956,400	10,787,477	2000
Covington	37,228,050	37,228,050	184,406,950	221,635,000	221,635,000	1,573,601	2000/2001
Danville	235,122,200	233,732,500	1,340,987,500	1,576,109,700	1,574,720,000	12,361,615	2000/2002
Emporia	46,946,400	46,946,400	178,418,600	225,365,000	225,365,000	1,893,066	2000
Fairfax	747,405,323	747,405,323	1,403,409,431	2,150,814,754	2,150,814,754	21,723,229	2000
Falls Church	623,448,000	623,448,000	608,385,300	1,231,833,300	1,231,833,300	13,550,166	2000
Franklin	78,162,300	75,508,911	271,398,500	349,560,800	346,907,411	3,122,167	2000/2001
Fredericksburg	394,034,000	385,481,000	849,880,600	1,243,914,600	1,235,361,600	13,959,586	2000/2002
Galax	50,976,100	50,976,100	226,767,950	277,744,050	277,744,050	2,110,855	2000
Hampton	1,363,879,600	1,351,460,300	3,947,907,032	5,311,786,632	5,299,367,332	66,242,092	2000/2001
Harrisonburg	468,528,410	444,304,110	1,213,220,880	1,681,749,290	1,657,524,990	10,276,655	2000
Hopewell	141,992,400	141,992,400	645,976,100	787,968,500	787,968,500	8,982,841	2000
Lexington	80,412,100	80,412,100	234,636,800	315,048,900	315,048,900	2,110,838	2000/2001

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2000

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Lynchburg	\$415,970,374	\$408,427,174	\$2,089,040,901	\$2,505,011,275	\$2,497,468,075	\$27,721,913	2000/2001
Manassas	671,732,100	661,896,900	1,459,978,300	2,131,710,400	2,121,875,200	26,311,252	2000
Manassas Park	154,720,200	154,720,200	313,975,500	468,695,700	468,695,700	6,749,218	2000
Martinsville	88,269,100	88,269,100	411,107,400	499,376,500	499,376,500	4,694,139	2000/2001
Newport News	1,966,101,150	1,959,759,850	5,084,747,790	7,050,848,940	7,044,507,640	87,331,895	2000/2001
Norfolk	1,957,633,280	1,957,633,280	5,828,050,140	7,785,683,420	7,785,683,420	108,999,568	2000/2001
Norton	38,025,900	38,025,900	96,784,400	134,810,300	134,810,300	943,672	2000
Petersburg	187,081,500	180,888,500	789,660,300	976,741,800	970,548,800	13,684,738	2000/2001
Poquoson	281,636,198	281,636,198	439,909,900	721,546,098	721,546,098	8,081,316	2000
Portsmouth	799,308,780	798,276,730	2,156,351,530	2,955,660,310	2,954,628,260	40,196,454	2000/2001 2000
Radford	104,705,600	103,902,960	399,650,800	504,356,400	503,553,760	3,172,389	2000
Richmond	2,185,979,810	2,185,979,810	7,772,068,605	9,958,048,415	9,958,048,415	142,400,092	2000
Roanoke	832,219,000	828,234,200	3,048,219,500	3,880,438,500	3,876,453,700	46,905,041	2000
Salem	266,028,500	266,028,500	881,735,000	1,147,763,500	1,147,763,500	13,543,610	2000/2001
Staunton	181,742,438	177,232,554	718,111,669	899,854,107	895,344,223	8,964,624	2000
Suffolk	1,156,545,300	968,002,800	2,005,948,900	3,162,494,200	2,973,951,700	31,179,870	2000
Virginia Beach	8,363,074,086	8,057,952,241	13,886,757,376	22,249,831,462	21,944,709,617	268,039,756	2000/2001
Waynesboro	180,520,800	178,682,313	613,850,500	794,371,300	792,532,813	7,687,568	2000
Williamsburg	315,908,200	315,908,200	547,453,900	863,362,100	863,362,100	4,662,182	2000/2001
Winchester	450,215,200	444,454,300	979,706,900	1,429,922,100	1,424,161,200	9,524,239	2000
<b>Total Cities</b>	<b>\$32,875,227,332</b>	<b>\$32,284,013,162</b>	<b>\$79,284,566,349</b>	<b>\$112,159,793,681</b>	<b>\$111,568,579,511</b>	<b>\$1,329,681,867</b>	
<b>Total Counties</b>	<b>\$104,202,266,721</b>	<b>\$95,541,530,072</b>	<b>\$197,461,659,307</b>	<b>\$301,663,926,028</b>	<b>\$293,003,189,379</b>	<b>\$2,897,607,139</b>	
<b>Aggregate</b>	<b>\$137,077,494,053</b>	<b>\$127,825,543,234</b>	<b>\$276,746,225,656</b>	<b>\$413,823,719,709</b>	<b>\$404,571,768,890</b>	<b>\$4,227,289,006</b>	

Page raised their real estate rate.

Data are based on information provided by local Commissioners of the Revenue and Assessors.

Levies shown do not include penalties and interest collected.

Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).

The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

Table 5.3

## Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2000

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV	Tax Exempt to Total FMV	Taxes Lost
		Government	Non-Government	Total Tax Exempt	(Real Estate and Tax Exempt)		Due to Exemptions
Accomack	\$1,315,488,600	\$322,765,200	\$62,092,700	\$384,857,900	\$1,700,346,500	22.63%	\$3,005,281
Albemarle	6,692,811,430	955,137,600	303,878,300	1,259,015,900	7,951,827,330	15.83%	9,658,521
Alleghany	504,241,000	126,968,200	40,158,100	167,126,300	671,367,300	24.89%	1,270,160
Amelia	636,558,700	13,769,500	33,430,100	47,199,600	683,758,300	6.90%	221,838
Amherst	1,079,988,000	82,733,600	103,232,600	185,966,200	1,265,954,200	14.69%	1,301,763
Appomattox	491,281,750	16,140,000	43,951,900	60,091,900	551,373,650	10.90%	480,735
Arlington	21,366,860,900	2,778,811,400	285,066,600	3,063,878,000	24,430,738,900	12.54%	31,343,463
Augusta	3,292,179,100	207,950,800	323,956,000	531,906,800	3,824,085,900	13.91%	3,085,059
Bath	436,831,950	131,546,200	34,086,500	165,632,700	602,464,650	27.49%	828,162
Bedford	3,474,696,521	77,416,800	132,123,600	209,540,400	3,684,236,921	5.69%	1,403,921
Bland	204,082,700	30,827,800	10,534,000	41,361,800	245,444,500	16.85%	285,396
Botetourt	1,782,754,800	73,786,300	70,424,400	144,210,700	1,926,965,500	7.48%	1,009,475
Brunswick	598,061,559	140,190,900	28,457,800	168,648,700	766,710,259	22.00%	843,244
Buchanan	953,041,870	168,958,900	26,324,000	195,282,900	1,148,324,770	17.01%	1,152,169
Buckingham	536,542,677	78,615,691	41,007,800	119,623,491	656,166,168	18.23%	693,716
Campbell	1,855,543,085	50,091,621	151,176,184	201,267,805	2,056,810,890	9.79%	1,147,397
Caroline	1,019,703,615	206,733,700	39,731,900	246,465,600	1,266,169,215	19.47%	1,848,492
Carroll	1,004,336,800	65,835,600	29,154,600	94,990,200	1,099,327,000	8.64%	588,939
Charles City	329,860,391	36,026,500	6,841,100	42,867,600	372,727,991	11.50%	351,514
Charlotte	460,395,260	6,357,000	40,448,980	46,805,980	507,201,240	9.23%	304,239
Chesterfield	13,853,716,762	804,007,200	175,305,000	979,312,200	14,833,028,962	6.60%	10,576,572
Clarke	955,271,621	26,843,800	57,176,700	84,020,500	1,039,292,121	8.08%	772,897
Craig	248,723,500	53,975,200	13,825,100	67,800,300	316,523,800	21.42%	393,242
Culpeper	1,856,943,600	53,033,900	94,515,500	147,549,400	2,004,493,000	7.36%	1,209,906
Cumberland	395,553,115	23,430,981	15,058,200	38,489,181	434,042,296	8.87%	292,518
Dickenson	772,557,325	37,395,346	40,045,100	77,440,446	849,997,771	9.11%	464,642
Dinwiddie	1,056,833,122	132,369,600	57,937,688	190,307,288	1,247,140,410	15.26%	1,503,428
Essex	666,475,094	14,998,755	38,443,769	53,442,524	719,917,618	7.42%	293,935
Fairfax	87,890,028,425	6,703,964,835	1,108,455,420	7,812,420,255	95,702,448,680	8.16%	96,741,718
Fauquier	4,642,211,600	280,347,500	114,465,900	394,813,400	5,037,025,000	7.84%	4,185,022
Floyd	528,889,000	24,149,900	12,980,000	37,129,900	566,018,900	6.56%	258,055
Fluvanna	1,009,617,710	49,616,500	52,463,000	102,079,500	1,111,697,210	9.18%	694,741
Franklin	2,766,243,600	48,395,300	149,662,100	198,057,400	2,964,301,000	6.68%	1,089,316
Frederick	3,307,860,000	76,785,100	170,451,000	247,236,100	3,555,096,100	6.95%	1,582,311
Giles	588,016,100	27,024,300	62,055,900	89,080,200	677,096,300	13.16%	525,573
Gloucester	1,763,779,940	116,789,700	58,577,600	175,367,300	1,939,147,240	9.04%	1,615,620
Goochland	1,573,905,959	40,266,934	59,812,925	100,079,859	1,673,985,818	5.98%	900,720
Grayson	666,248,557	35,261,900	53,166,700	88,428,600	754,677,157	11.72%	477,514
Greene	732,212,019	25,259,900	38,708,600	63,968,500	796,180,519	8.03%	486,160
Greensville	321,199,330	142,987,000	12,626,000	155,613,000	476,812,330	32.64%	949,239

Table 5.3 continued

## Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2000

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Halifax	\$1,495,555,399	\$103,512,184	\$99,534,363	\$203,046,547	\$1,698,601,946	11.95%	\$731,184
Hanover	5,757,650,600	394,692,700	149,731,900	544,424,600	6,302,075,200	8.64%	4,518,724
Henrico	15,276,400,550	647,390,400	500,755,800	1,148,146,200	16,424,546,750	6.99%	10,796,098
Henry	1,815,141,700	112,832,100	185,748,400	298,580,500	2,113,722,200	14.13%	1,791,483
Highland	275,699,700	33,022,400	10,960,900	43,983,300	319,683,000	13.76%	219,917
Isle of Wight	1,662,848,826	38,135,100	31,359,300	69,494,400	1,732,343,226	4.01%	500,369
James City	4,652,995,300	273,409,800	58,599,400	332,009,200	4,985,004,500	6.66%	2,838,480
King and Queen	333,804,000	6,018,300	16,994,600	23,012,900	356,816,900	6.45%	172,597
King George	889,146,305	667,745,900	13,244,200	680,990,100	1,570,136,405	43.37%	5,107,426
King William	691,523,100	15,686,600	33,749,400	49,436,000	740,959,100	6.67%	485,039
Lancaster	1,138,223,100	23,424,700	28,010,200	51,434,900	1,189,658,000	4.32%	272,605
Lee	601,748,587	27,558,100	64,358,000	91,916,100	693,664,687	13.25%	597,455
Loudoun	16,645,744,400	1,076,714,800	614,756,500	1,691,471,300	18,337,215,700	9.22%	18,267,890
Louisa	1,520,733,900	19,970,400	66,464,400	86,434,800	1,607,168,700	5.38%	579,113
Lunenburg	387,448,100	34,802,540	22,004,200	56,806,740	444,254,840	12.79%	290,031
Madison	724,085,700	36,461,000	63,584,200	100,045,200	824,130,900	12.14%	720,325
Mathews	672,375,399	5,019,800	22,849,818	27,869,618	700,245,017	3.98%	203,448
Mecklenburg	1,513,893,084	229,095,587	101,861,058	330,956,645	1,844,849,729	17.94%	1,423,114
Middlesex	907,802,400	25,357,100	19,560,900	44,918,000	952,720,400	4.71%	233,573
Montgomery	3,119,397,600	310,147,100	931,665,400	1,241,812,500	4,361,210,100	28.47%	8,444,325
Nelson	1,181,742,958	18,647,100	45,102,612	63,749,712	1,245,492,670	5.12%	458,994
New Kent	958,409,600	47,285,100	31,544,600	78,829,700	1,037,239,300	7.60%	567,574
Northampton	752,868,900	41,090,000	57,449,900	98,539,900	851,408,800	11.57%	601,093
Northumberland	1,185,007,397	8,712,500	39,446,800	48,159,300	1,233,166,697	3.91%	269,692
Nottoway	500,052,763	75,294,223	43,330,431	118,624,654	618,677,417	19.17%	640,573
Orange	1,519,134,744	66,966,800	28,640,200	95,607,000	1,614,741,744	5.92%	688,370
Page	960,719,200	35,336,400	62,708,000	98,044,400	1,058,763,600	9.26%	725,529
Patrick	657,792,900	23,204,700	48,140,200	71,344,900	729,137,800	9.78%	413,800
Pittsylvania	2,053,070,700	37,719,100	139,245,100	176,964,200	2,230,034,900	7.94%	1,061,785
Powhatan	1,217,148,300	61,152,300	49,169,400	110,321,700	1,327,470,000	8.31%	959,799
Prince Edward	624,380,855	21,794,300	116,800,600	138,594,900	762,975,755	18.17%	817,710
Prince George	1,171,938,300	590,835,300	33,031,600	623,866,900	1,795,805,200	34.74%	5,614,802
Prince William	15,766,894,100	1,274,278,400	192,132,000	1,466,410,400	17,233,304,500	8.51%	19,649,899
Pulaski	1,266,811,300	239,123,300	52,785,700	291,909,000	1,558,720,300	18.73%	1,809,835
Rappahannock	823,342,900	10,004,500	14,549,800	24,554,300	847,897,200	2.90%	211,167
Richmond	393,055,360	41,630,510	33,641,300	75,271,810	468,327,170	16.07%	376,359
Roanoke	4,471,403,900	231,926,100	220,176,600	452,102,700	4,923,506,600	9.18%	5,108,761
Rockbridge	1,063,739,681	63,798,700	43,087,100	106,885,800	1,170,625,481	9.13%	673,381
Rockingham	3,298,471,470	101,922,350	284,000,650	385,923,000	3,684,394,470	10.47%	2,740,053
Russell	732,497,580	30,559,300	37,467,400	68,026,700	800,524,280	8.50%	435,371

Table 5.3 continued

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2000**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Scott	\$624,180,900	\$24,166,200	\$56,954,300	\$81,120,500	\$705,301,400	11.50%	\$592,180
Shenandoah	1,960,256,500	146,885,200	95,642,000	242,527,200	2,202,783,700	11.01%	1,479,416
Smyth	922,491,970	67,812,000	92,452,600	160,264,600	1,082,756,570	14.80%	1,121,852
Southampton	828,440,400	60,955,600	49,767,300	110,722,900	939,163,300	11.79%	664,337
Spotsylvania	5,258,523,400	299,039,500	67,320,100	366,359,600	5,624,883,000	6.51%	3,736,868
Stafford	5,250,010,820	588,939,300	323,711,000	912,650,300	6,162,661,120	14.81%	10,769,274
Surry	394,836,500	21,428,600	30,912,300	52,340,900	447,177,400	11.70%	3,922,557
Sussex	445,646,661	140,175,000	15,898,100	156,073,100	601,719,761	25.94%	936,439
Tazewell	1,525,334,000	149,820,800	81,293,200	231,114,000	1,756,448,000	13.16%	1,294,238
Warren	1,610,183,100	175,046,300	110,066,600	285,112,900	1,895,296,000	15.04%	2,366,437
Washington	1,921,055,000	57,683,680	130,295,500	187,979,180	2,109,034,180	8.91%	1,240,661
Westmoreland	957,022,400	39,436,620	35,784,430	75,221,050	1,032,243,450	7.29%	503,981
Wise	1,063,680,532	266,430,600	154,746,300	421,176,900	1,484,857,432	28.36%	2,190,120
Wythe	984,204,400	74,662,200	52,230,000	126,892,200	1,111,096,600	11.42%	900,935
York	3,605,811,700	1,775,626,300	106,446,200	1,882,072,500	5,487,884,200	34.30%	16,185,824
<b>Total Counties</b>	<b>\$301,663,926,028</b>	<b>\$25,277,952,457</b>	<b>\$10,203,572,228</b>	<b>\$35,481,524,685</b>	<b>\$337,145,450,713</b>	<b>10.52%</b>	<b>\$335,759,475</b>

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Alexandria	\$12,654,631,800	\$1,499,523,300	\$540,040,700	\$2,039,564,000	\$14,694,195,800	13.88%	\$22,639,160
Bedford	274,521,800	44,755,000	49,020,100	93,775,100	368,296,900	25.46%	712,690
Bristol	589,198,260	60,821,600	44,516,700	105,338,300	694,536,560	15.17%	1,158,721
Buena Vista	203,988,670	15,754,900	28,802,800	44,557,700	248,546,370	17.93%	418,842
Charlottesville	2,127,577,000	398,808,200	167,244,900	566,053,100	2,693,630,100	21.01%	6,283,189
Chesapeake	9,820,128,918	417,191,900	647,780,600	1,064,972,500	10,885,101,418	9.78%	13,622,878
Clifton Forge	96,733,480	5,495,700	10,765,500	16,261,200	112,994,680	14.39%	216,274
Colonial Heights	898,956,400	24,073,800	45,711,925	69,785,725	968,742,125	7.20%	837,429
Covington	221,635,000	32,015,370	26,460,845	58,476,215	280,111,215	20.88%	415,182
Danville	1,576,109,700	115,345,500	198,367,800	313,713,300	1,889,823,000	16.60%	2,462,650
Emporia	225,365,000	23,881,400	22,934,200	46,815,600	272,180,600	17.20%	393,251
Fairfax	2,150,814,754	70,016,300	98,177,200	168,193,500	2,319,008,254	7.25%	1,648,296
Falls Church	1,231,833,300	48,916,500	54,989,500	103,906,000	1,335,739,300	7.78%	1,142,944
Franklin	349,560,800	22,711,000	50,897,400	73,608,400	423,169,200	17.39%	662,476
Fredericksburg	1,243,914,600	184,347,300	136,272,600	320,619,900	1,564,534,500	20.49%	3,623,005
Galax	277,744,050	16,469,200	19,083,800	35,553,000	313,297,050	11.35%	270,203
Hampton	5,311,786,632	1,988,195,258	209,673,900	2,197,869,158	7,509,655,790	29.27%	27,473,364
Harrisonburg	1,681,749,290	407,871,320	153,683,720	561,555,040	2,243,304,330	25.03%	3,481,641
Hopewell	787,968,500	100,184,000	31,427,900	131,611,900	919,580,400	14.31%	1,474,053
Lexington	315,048,900	155,081,900	202,631,700	357,713,600	672,762,500	53.17%	2,396,682

Table 5.3 continued

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2000**

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Lynchburg	\$2,505,011,275	\$226,914,750	\$367,410,100	\$594,324,850	\$3,099,336,125	19.18%	\$6,597,006
Manassas	2,131,710,400	332,374,200	119,105,600	451,479,800	2,583,190,200	17.48%	5,595,350
Manassas Park	468,695,700	46,586,300	1,416,600	48,002,900	516,698,600	9.29%	691,242
Martinsville	499,376,500	21,617,300	88,459,100	110,076,400	609,452,900	18.06%	1,034,718
Newport News	7,050,848,940	1,286,368,300	366,647,600	1,653,015,900	8,703,864,840	18.99%	20,497,397
Norfolk	7,785,683,420	6,108,462,520	696,240,410	6,804,702,930	14,590,386,350	46.64%	95,265,840
Norton	134,810,300	20,095,600	44,636,200	64,731,800	199,542,100	32.44%	453,123
Petersburg	976,741,800	111,017,100	96,305,800	207,322,900	1,184,064,700	17.51%	2,923,249
Poquoson	721,546,098	13,869,010	38,457,700	52,326,710	773,872,808	6.76%	586,059
Portsmouth	2,955,660,310	3,372,665,130	227,743,980	3,600,409,110	6,556,069,420	54.92%	48,965,564
Radford	504,356,400	184,386,900	20,364,200	204,751,100	709,107,500	28.87%	1,289,932
Richmond	9,958,048,415	2,005,462,880	526,838,130	2,532,301,010	12,490,349,425	20.27%	35,705,444
Roanoke	3,880,438,500	471,723,800	330,177,400	801,901,200	4,682,339,700	17.13%	9,703,005
Salem	1,147,763,500	180,422,600	121,601,800	302,024,400	1,449,787,900	20.83%	3,563,888
Staunton	899,854,107	120,683,150	96,675,789	217,358,939	1,117,213,046	19.46%	2,173,589
Suffolk	3,162,494,200	86,950,500	43,322,600	130,273,100	3,292,767,300	3.96%	1,341,813
Virginia Beach	22,249,831,462	3,184,980,695	570,416,621	3,755,397,316	26,005,228,778	14.44%	45,827,467
Waynesboro	794,371,300	56,346,931	61,856,200	118,203,131	912,574,431	12.95%	1,146,570
Williamsburg	863,362,100	42,562,800	334,675,600	377,238,400	1,240,600,500	30.41%	2,037,087
Winchester	1,429,922,100	100,136,200	186,374,700	286,510,900	1,716,433,000	16.69%	2,062,878
<b>Total Cities</b>	<b>\$112,159,793,681</b>	<b>\$23,605,086,114</b>	<b>\$7,077,209,920</b>	<b>\$30,682,296,034</b>	<b>\$142,842,089,715</b>	<b>21.48%</b>	<b>\$378,794,151</b>
<b>Total Counties*</b>	<b>\$301,663,926,028</b>	<b>\$25,277,952,457</b>	<b>\$10,203,572,228</b>	<b>\$35,481,524,685</b>	<b>\$337,145,450,713</b>	<b>10.52%</b>	<b>\$335,759,475</b>
<b>Aggregate*</b>	<b>\$413,823,719,709</b>	<b>\$48,883,038,571</b>	<b>\$17,280,782,148</b>	<b>\$66,163,820,719</b>	<b>\$479,987,540,428</b>	<b>13.78%</b>	<b>\$714,553,626</b>

Table 5.4

## Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

## Assessed Values and Levies by Locality - Tax Year 2000

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$250,606,132	\$6,354,393	\$10,571,637	\$341,314	\$0	\$0	\$74,883,378	\$597,944
Albemarle	571,454,194	24,115,923	25,321,531	1,083,762	0	0	251,741,259	1,913,233
Alleghany	46,964,992	2,515,693	98,103,048	5,837,131	0	0	49,570,025	389,651
Amelia	56,327,892	1,677,373	2,727,740	27,277	0	0	28,965,813	139,908
Amherst	177,587,842	4,118,964	65,262,162	1,305,243	7,084,293	279,830	66,247,263	472,012
Appomattox	58,483,794	1,764,104	4,578,080	160,233	6,239,350	62,394	48,080,320	390,588
Arlington	1,616,942,691	71,233,469	5,022,902	221,008	0	0	866,293,211	8,870,576
Augusta	473,381,990	8,174,405	109,159,800	2,074,037	0	0	167,591,940	978,638
Bath	53,583,400	113,421	970,400	1,940	0	0	1,598,559,795	7,990,627
Bedford	174,339,292	11,877,798	35,449,432	2,126,966	7,968,433	87,543	204,233,271	1,370,577
Bland	50,202,505	759,111	16,830,148	122,860	14,250,278	104,027	12,124,168	83,637
Botetourt	241,831,011	5,979,240	106,572,560	1,918,306	0	0	134,704,812	951,857
Brunswick	98,725,580	2,967,096	7,901,390	248,247	9,644,090	115,729	42,688,723	214,210
Buchanan	176,791,220	3,150,810	106,789,923	2,082,404	2,570,917	51,418	74,735,473	441,379
Buckingham	73,275,739	2,522,480	3,338,975	96,830	3,566,911	35,669	65,141,648	379,817
Campbell	266,342,445	7,461,114	146,554,899	4,763,034	34,590,150	1,124,180	162,093,425	931,140
Caroline	80,682,667	4,540,590	6,538,980	228,864	0	0	89,952,744	702,847
Carroll	199,878,664	2,465,477	101,518,289	1,219,733	7,969,150	183,291	63,203,670	392,044
Charles City	39,519,464	1,292,326	2,818,874	70,472	285,600	7,997	30,373,484	249,063
Charlotte	80,841,662	1,447,919	21,905,482	438,110	746,350	23,883	46,577,734	303,277
Chesterfield	2,480,493,845	74,832,995	450,136,650	4,521,683	0	0	1,130,522,745	12,322,259
Clarke	112,348,839	3,739,963	18,687,129	232,444	0	0	39,613,234	364,448
Craig	32,114,091	647,424	519,005	17,408	191,157	6,690	13,883,135	79,496
Culpeper	267,269,572	6,626,893	77,810,297	1,556,206	0	0	94,661,009	788,895
Cumberland	54,398,081	1,599,305	1,538,330	69,225	0	0	52,392,357	400,949
Dickenson	94,941,267	1,372,031	34,048,594	541,373	655,905	68,870	54,863,562	330,631
Dinwiddie	131,868,159	5,892,627	77,371,382	2,553,256	0	0	94,501,633	755,183
Essex	69,311,211	2,116,040	5,397,587	188,916	1,129,322	42,349	30,209,068	167,011
Fairfax	10,546,933,069	422,086,253	145,561,835	6,652,176	0	0	2,893,923,463	35,986,581
Fauquier	474,967,449	19,334,685	7,808,729	363,106	0	0	224,191,709	2,397,767
Floyd	84,451,704	1,679,806	9,058,794	140,411	1,199,014	41,967	29,582,692	207,950
Fluvanna	116,822,529	4,233,298	1,923,109	38,462	0	0	153,861,343	1,000,189
Franklin	356,070,037	5,447,682	66,006,378	356,435	44,349,979	476,938	117,823,499	649,931
Frederick	586,443,792	19,181,563	213,187,717	4,287,016	0	0	202,969,543	1,341,485
Giles	39,969,905	2,179,103	28,678,319	2,007,482	3,924,046	188,354	134,090,100	805,281
Gloucester	165,054,240	5,189,728	3,307,270	115,754	0	0	73,614,332	679,457
Goochland	139,834,643	5,490,899	7,688,325	288,312	0	0	70,227,524	633,635
Grayson	104,266,217	1,203,972	19,570,663	244,633	630,717	42,258	33,522,180	181,020
Greene	78,393,163	3,184,093	26,708,681	413,984	0	0	35,835,721	272,574
Greensville	48,796,556	1,877,225	19,443,900	680,537	0	0	29,714,908	199,324

Table 5.4

## Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

## Assessed Values and Levies by Locality - Tax Year 2000

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Halifax	\$300,273,251	\$3,550,705	\$133,109,300	\$1,677,177	\$0	\$0	\$763,726,849	\$2,754,212
Hanover	830,751,200	26,583,002	70,933,615	2,581,984	36,011,365	684,218	279,583,763	2,339,751
Henrico	2,469,242,057	73,574,189	667,613,358	6,709,651	0	0	782,818,376	7,542,214
Henry	369,363,056	4,133,174	348,092,941	4,142,306	0	0	108,306,918	650,162
Highland	21,349,190	310,851	71,820	718	227,240	2,272	19,153,460	96,543
Isle of Wight	219,804,923	7,659,951	656,309,979	6,234,945	0	0	93,622,925	685,260
James City	443,628,024	17,328,012	125,157,000	5,006,280	0	0	150,801,630	1,330,328
King and Queen	49,298,923	1,606,255	12,520,610	123,954	2,315,253	15,049	18,093,969	135,705
King George	102,367,916	2,995,595	37,409,470	935,237	0	0	41,771,421	313,918
King William	80,632,808	2,187,584	86,319,136	2,271,113	2,492,495	61,038	34,122,852	238,580
Lancaster	140,319,360	2,045,094	351,500	5,343	7,333,732	73,337	36,558,998	195,607
Lee	110,677,259	1,445,907	56,946,458	802,945	4,010,119	56,543	49,715,902	325,892
Loudoun	2,357,229,061	78,687,299	46,183,247	1,300,037	0	0	483,994,544	5,266,348
Louisa	182,412,290	2,936,446	27,345,685	464,877	11,753,420	76,398	1,886,544,105	12,644,207
Lunenburg	66,774,605	2,128,229	13,793,175	289,657	2,043,903	24,527	30,337,075	152,051
Madison	23,624,019	1,964,082	1,750,666	96,287	2,850,506	122,572	28,450,104	208,393
Mathews	87,451,140	2,192,165	0	0	0	0	20,478,319	149,492
Mecklenburg	227,041,884	4,992,839	189,386,353	1,249,950	41,950,400	320,043	90,760,197	412,646
Middlesex	84,416,999	2,510,335	183,203	6,412	2,585,838	32,323	36,151,296	189,136
Montgomery	453,894,188	11,330,201	113,065,076	2,068,431	24,967,958	1,510,562	145,154,410	17,546
Nelson	117,515,496	2,958,421	6,114,266	76,428	0	0	66,521,399	493,394
New Kent	98,879,383	3,618,488	3,500	105	0	0	66,391,934	478,896
Northampton	64,994,812	2,382,694	2,472,200	55,625	1,237,400	77,338	33,602,082	207,434
Northumberland	75,710,448	2,508,978	4,664,617	167,926	3,402,713	68,054	34,271,251	191,919
Nottoway	67,839,264	2,000,178	6,913,369	155,551	0	0	58,517,355	329,961
Orange	92,814,333	4,606,192	24,372,602	1,340,493	31,168,004	124,672	98,777,188	730,542
Page	134,560,206	3,479,094	32,691,850	653,837	0	0	59,240,854	440,741
Patrick	141,498,802	1,778,748	43,265,654	588,413	0	0	38,065,584	221,225
Pittsylvania	171,332,560	8,116,772	33,553,560	1,509,910	7,481,400	205,740	186,789,948	1,175,323
Powhatan	130,113,114	4,665,101	6,995,764	251,848	0	0	55,605,685	487,124
Prince Edward	86,233,639	2,453,100	4,098,050	131,138	45,769,680	320,388	50,063,311	300,713
Prince George	158,499,901	5,961,673	12,112,917	181,694	0	0	62,681,271	56,141
Prince William	2,011,156,489	73,692,680	33,072,105	771,643	0	0	879,748,455	11,835,421
Pulaski	250,939,997	4,833,943	156,689,860	2,350,348	6,712,210	322,186	86,628,747	539,344
Rappahannock	45,768,503	1,469,677	0	0	0	0	22,861,719	196,611
Richmond	45,481,050	1,479,337	4,856,160	4,856	1,520,920	53,232	41,158,944	225,445
Roanoke	546,522,408	18,651,766	47,995,750	1,439,873	0	0	1,838,901,571	2,112,190
Rockbridge	107,839,185	3,236,720	17,371,173	442,965	0	0	84,198,695	530,523
Rockingham	431,124,280	11,251,761	177,103,445	4,516,138	79,604,260	692,557	140,353,183	1,012,600
Russell	190,794,811	2,622,004	68,630,472	995,144	2,755,937	17,914	195,932,118	1,256,398

Table 5.4

## Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

## Assessed Values and Levies by Locality - Tax Year 2000

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Scott	\$116,125,268	\$1,518,153	\$12,797,946	\$92,145	\$13,562,141	\$97,647	\$58,116,927	\$426,967
Shenandoah	236,463,797	6,688,967	45,612,174	1,304,508	35,019,560	210,117	129,586,798	817,077
Smyth	196,600,064	4,166,077	91,922,353	1,103,068	45,183,991	180,735	86,520,512	610,082
Southampton	114,664,951	9,490,083	28,068,003	673,632	6,406,037	32,030	51,972,844	312,577
Spotsylvania	466,226,481	21,693,192	39,267,752	809,895	0	0	210,845,897	2,187,090
Stafford	428,517,791	20,023,085	18,943,130	142,144	93,473,360	467,395	184,176,750	2,201,697
Surry	36,019,735	1,165,454	230,080	8,052	0	0	1,348,177,972	10,120,385
Sussex	62,536,196	2,564,499	13,978,885	677,976	7,687,320	76,873	56,212,371	349,296
Tazewell	321,092,093	6,048,090	46,897,100	937,942	17,759,800	763,671	97,139,033	551,701
Warren	263,344,594	7,186,974	25,560,450	511,209	0	0	56,421,287	467,591
Washington	344,937,182	5,210,359	157,207,670	2,436,719	0	0	97,615,143	646,132
Westmoreland	108,741,600	2,413,993	4,178,810	62,682	9,341,270	40,860	39,633,720	246,248
Wise	342,203,490	2,650,150	205,081,395	2,358,436	25,352,367	722,543	79,047,852	414,677
Wythe	190,920,310	3,964,757	65,194,350	977,915	53,111,294	297,423	77,596,980	555,596
York	417,962,445	14,302,025	28,573,850	1,142,954	0	0	444,830,971	3,744,067
<b>Total Counties</b>	<b>\$38,009,038,376</b>	<b>\$1,273,462,391</b>	<b>\$6,145,422,800</b>	<b>\$114,477,106</b>	<b>\$772,087,555</b>	<b>\$10,693,644</b>	<b>\$21,806,119,377</b>	<b>\$169,448,210</b>

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,358,825,460	\$54,321,471	\$13,280,646	\$597,432	\$0	\$0	\$640,740,632	\$7,152,876
Bedford	42,256,137	717,884	49,506,720	643,587	0	0	11,408,544	89,517
Bristol	36,021,529	2,048,479	18,991,926	1,139,516	0	0	12,302,386	135,326
Buena Vista	29,841,080	1,245,130	9,328,365	396,455	0	0	10,752,747	101,127
Charlottesville	187,941,838	7,860,521	5,052,612	212,209	0	0	146,609,609	1,702,290
Chesapeake	1,199,649,533	47,710,208	95,228,722	3,054,161	0	0	725,593,960	9,313,350
Clifton Forge	16,802,535	562,145	234,829	7,867	0	0	11,879,460	158,259
Colonial Heights	105,039,626	3,667,492	6,521,675	130,434	0	0	31,639,371	379,672
Covington	20,019,185	1,036,805	69,525,520	3,844,761	0	0	21,176,672	152,397
Danville	265,442,062	7,632,469	77,644,461	1,164,667	0	0	52,559,426	431,882
Emporia	27,756,125	784,180	4,439,483	221,969	0	0	18,505,596	164,266
Fairfax	254,173,629	7,235,142	2,163,204	71,169	0	0	101,471,317	1,408,747
Falls Church	125,481,515	5,122,710	0	0	0	0	0	0
Franklin	48,920,520	1,939,531	822,593	16,452	0	0	10,269,830	93,194
Fredericksburg	163,984,378	4,897,490	19,891,561	159,133	0	0	77,319,484	874,401
Galax	39,485,562	547,005	95,368,841	1,354,238	0	0	13,368,254	102,542
Hampton	712,577,866	28,443,584	66,087,100	1,652,178	0	0	249,902,067	3,163,761
Harrisonburg	271,391,700	5,409,154	105,754,400	2,115,088	0	0	52,863,616	331,842
Hopewell	105,449,014	3,199,724	220,104,444	6,669,165	0	0	69,808,643	801,294
Lexington	27,427,542	1,028,650	0	0	0	0	14,658,396	106,112

Table 5.4

## Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

## Assessed Values and Levies by Locality - Tax Year 2000

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lynchburg	\$440,973,753	\$12,298,410	\$133,509,096	\$4,002,429	\$0	\$0	\$180,504,062	\$2,020,683
Manassas	275,724,195	7,019,607	325,390,395	5,726,871	0	0	64,764,994	808,886
Manassas Park	81,929,073	2,909,725	941,696	32,959	0	0	16,369,863	235,726
Martinsville	87,523,008	1,680,442	47,211,356	873,410	0	0	27,313,555	261,981
Newport News	1,294,439,008	48,032,509	369,300,458	12,002,086	0	0	365,550,463	4,564,070
Norfolk	1,269,630,334	41,791,845	162,147,461	6,534,994	0	0	624,073,917	8,797,302
Norton	21,730,080	375,191	2,971,000	54,964	0	0	30,108,771	213,230
Petersburg	108,693,818	4,580,524	35,427,747	1,345,842	0	0	95,942,043	1,379,966
Poquoson	93,919,899	2,848,305	0	0	0	0	14,709,101	165,614
Portsmouth	530,549,356	17,808,221	96,283,330	2,888,500	5,373,800	53,738	219,099,195	3,010,508
Radford	51,191,861	1,080,888	33,529,200	590,114	0	0	21,036,684	135,613
Richmond	957,727,574	32,837,289	821,122,856	18,878,634	0	0	0	3,171,261
Roanoke	694,353,958	23,918,251	102,821,693	3,543,225	0	0	317,062,965	3,849,697
Salem	296,932,962	8,346,133	87,609,659	2,803,509	0	0	35,119,042	419,207
Staunton	156,201,103	3,122,717	17,369,530	215,382	0	0	57,966,177	586,826
Suffolk	402,716,353	13,367,619	40,858,060	1,287,029	0	0	164,809,937	1,755,098
Virginia Beach	2,755,157,106	99,176,051	80,056,443	800,564	0	0	705,956,994	8,651,850
Waynesboro	70,888,939	3,485,067	125,520,959	3,765,629	0	0	71,825,190	721,420
Williamsburg	64,495,321	2,239,749	83,090	2,908	0	0	50,912,521	275,439
Winchester	140,117,884	4,917,752	121,353,982	1,468,682	0	0	52,657,384	338,032
<b>Total Cities</b>	<b>\$14,833,382,421</b>	<b>\$517,246,069</b>	<b>\$3,463,455,113</b>	<b>\$90,268,212</b>	<b>\$5,373,800</b>	<b>\$53,738</b>	<b>\$5,388,612,868</b>	<b>\$68,025,264</b>
<b>Total Counties</b>	<b>\$38,009,038,376</b>	<b>\$1,273,462,391</b>	<b>\$6,145,422,800</b>	<b>\$114,477,106</b>	<b>\$772,087,555</b>	<b>\$10,693,644</b>	<b>\$21,806,119,377</b>	<b>\$169,448,210</b>
<b>Aggregate</b>	<b>\$52,842,420,797</b>	<b>\$1,790,708,460</b>	<b>\$9,608,877,913</b>	<b>\$204,745,318</b>	<b>\$777,461,355</b>	<b>\$10,747,382</b>	<b>\$27,194,732,245</b>	<b>\$237,473,474</b>

Culpeper changed Tangible Personal Property and Machinery & Tools rates.

Falls Church and New Kent reclassified Machinery & Tools as Tangible Personal Property.

A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.

Data is based on information provided by the local Commissioners of the Revenue and Assessors.

Tangible personal property includes farm animals and machinery, automobiles, watercraft, aircraft, motor vehicles, household goods and personal effects, business property, etc.

Some localities exempt certain of these categories from taxation.

Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, dairy, or laundry business.

Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.

Property of Public Service Corporations (PSC's) includes merchants' capital and real estate taxed at the real estate rate, and tangible personal property (motor vehicles, etc.) taxed at the tangible personal property rate.

**Directory**

**Virginia Department of Taxation  
Administration**

Main Street Centre      and      2220 West Broad Street  
600 East Main Street      Richmond, VA 23220  
Richmond, VA 23219

**Customer Services**

3600 Centre  
3610 West Broad Street  
Richmond, VA 23230

**General Mailing Address**

Virginia Department of Taxation  
P.O. Box 1880  
Richmond, VA 23218-1880

For questions about the Annual Report contact  
Dianne Lee DeLoach, Public Relations Coordinator  
at (804) 786-3455 or by e-mail at [ddeloach@tax.state.va.us](mailto:ddeloach@tax.state.va.us)

This and other economic and demographic data may be found  
on the University of Virginia's Weldon Cooper Center for  
Public Service (CPS) website at  
<http://www.virginia.edu/coopercenter/vastat> or contact John  
Knapp at (804) 982-5604 or by e-mail at [knapp@virginia.edu](mailto:knapp@virginia.edu).

This report prepared by the  
Virginia Department of Taxation  
Office of Fiscal Research

Internet: <http://www.tax.state.va.us>

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**Virginia Department of Taxation - District Offices**

**Bristol District Office**

1969 Lee Highway, Suite U-3  
Bristol, VA 24201-1699  
(540) 466-3412

**Danville District Office**

203 Riverview Drive  
Danville, VA 24541-3421  
(804) 791-5244

**Norfolk District Office**

6340 Center Drive, Building 7, Suite 101  
Norfolk, VA 23502-4193  
(757) 455-3810

**Richmond District Office**

1708 Commonwealth Avenue  
Richmond, VA 23230-3700  
(804) 367-0954

**Roanoke District Office**

3033 Peters Creek Road, N.W.  
Roanoke, VA 24019-2738  
(540) 562-3510

**Northern Virginia District**

Fairfax District Office  
11166 Main Street, Suite 300  
Fairfax, VA 22030-5017  
(703) 359-6715

**Valley District Office**

350 North Main Street  
P.O. Box 311  
Harrisonburg, VA 22801-3933  
(540) 434-1768